



INDIANA DEPARTMENT OF REVENUE

Fuel Tax Handbook

This publication is intended to give assistance to the general public. Every attempt has been made to provide information that is consistent with the appropriate statutes, rules and court decisions in place at the time of this printing.

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Indiana State Tax Rates

How do I request a waiver of penalty and interest?

A request for waiver of penalty must be submitted in writing. An explanation or reason for requesting the waiver should be included. Each waiver request is reviewed and a determination is made. However, only penalty can be waived. Indiana Code 6-8.1-10-(e) prohibits the waiver of interest.

Interest Rates

Time Period	Rate Per Year	Rate Per Month
12-23-63 THRU 12-31-77	6%	.005
01-01-78 THRU 12-31-80	8%	.0067
01-01-81 THRU 12-31-81	12%	.01
01-01-82 THRU 12-31-82	17%	.01417
01-01-83 THRU 12-31-84	13%	.01083
01-01-84 THRU 12-31-85	12%	.01
01-01-86 THRU 12-31-86	10%	.0083
01-01-87 THRU 12-31-87	8%	.0067
01-01-88 THRU 12-31-88	9%	.0075
01-01-89 THRU 12-31-91	10%	.0083
01-01-92 THRU 12-31-92	8%	.0067
01-01-93 THRU 12-31-94	7%	.0058
01-01-95 THRU 12-31-95	6%-Assessments 4%-Refunds	.005-Assessments .00333-Refunds
01-01-96 THRU 12-31-00	7%-Assessments 5%-Refunds	.0058-Assessments .0042-Refunds
01-01-01 THRU 12-31-02	8%-Assessments 6%-Refunds	.0067-Assessments .005-Refunds
01-01-03 THRU 12-31-03	6%-Assessments 4%-Refunds	.005-Assessments .00333-Refund
01-01-04 THRU 12-31-04	4%-Assessments 2%-Refunds	.00333-Assessments .00166-Refunds
01-01-05 THRU 12-31-05	3%-Assessments 1%-Refunds	.0025-Assessments .0008-Refunds
01-01-06 THRU 12-31-06	4%-Assessments 2%-Refunds	.00333-Assessments .00166- Refunds
01-01-07 THRU 12-31-07	5%-Assessments 3%-Refunds	.00416-Assessments .0025- Refunds

***Note: For years prior to 1995, the refund and assessment interest rates were the same.**

Gasoline \$.18/gallon
Oil Inspection Fee \$.01/gallon

Special Fuel \$.16/gallon
Sales Tax Rate \$.06/dollar

Ordering Forms

How do I order blank forms?

The following chart lists all fuel tax forms, a brief description of the forms and different ways to obtain the forms:

	Telephone	By Mail	Web Site
SF-900 Consolidated Special Fuel Monthly Return	✓	✓	✓
SF-401 Special Fuel Transporter Monthly Return	✓	✓	✓
FT-501 Terminal Operators Monthly Return	✓	✓	✓
SF-801 Alternative Fuel Decal Application	✓	✓	✓
MF-360 Consolidated Gasoline Monthly Return	✓	✓	✓
MF-600 Petroleum Severance Monthly Return	✓	✓	✓
REF-1000 Consolidated App. for Fuel Tax Refund	✓	✓	✓
REF-1000A Affidavit of Cert. of Tax Paid Invoices	✓	✓	✓
FT-1 Consolidated Fuel Tax Application	✓	✓	✓

To receive forms by mail, send request to:

Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080

To request forms by telephone:

(317) 615-2630

To receive forms on the Internet: www.in.gov/dor These forms will be in a .pdf format.

To receive the Fuel Tax License Listing and Supplements (Gasoline Distributors only) please send an email to fetax@dor.in.gov with the name of your company, Federal Identification Number (FID) or Taxpayer Identification Number (TID). This document will be in a .pdf format.

Tax Rates

For a list of the current tax rates to help you in completing your return, log onto our Web site at www.in.gov/dor and refer to [Departmental Notice #2](#) and/or [Departmental Notice #12](#).

Clark
06

Delaware
21
29

Floyd
12

Gibson
32

Greene
37

Hamilton
35

Huntington
08 10
11 31

Jackson
16

Lake
02 05
09 18
24 25
28

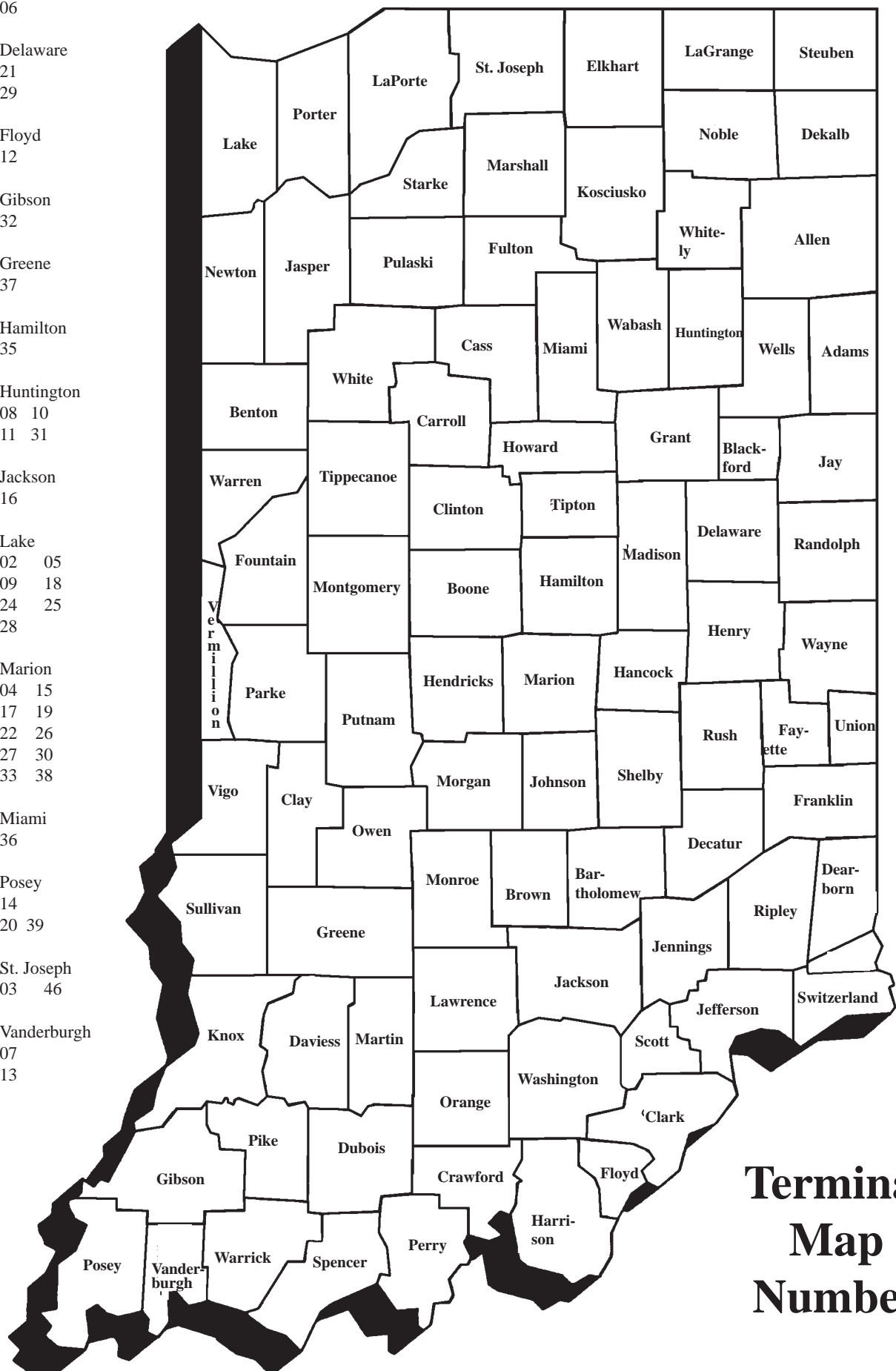
Marion
04 15
17 19
22 26
27 30
33 38

Miami
36

Posey
14
20 39

St. Joseph
03 46

Vanderburgh
07
13



**Terminal
Map
Number**

Indiana Terminal Locations

All Terminal ID's are T-35-IN-32

Terminal #	Company Name/Terminal Name	Address	City	State	ZipCode
01	Amoco Oil Inc. - Brookston (Closed)	1555 Rt. 43	Brookston	IN	47923
02	Premcor Pipeline	1020 141st Street	Hammond	IN	46320
03	BP Products North America Inc.	12694 Adams Road	Granger	IN	46530
04	BP Products North America Inc.	2500 N. Tibbs	Indianapolis	IN	46222
05	BP Products North America Inc.	2530 Indianapolis Boulevard	Whiting	IN	46394
06	Marathon-Ashland - Clarksville	214 Center Street	Clarksville	IN	47124
07	Marathon-Ashland - Evansville	2508 Broadway	Evansville	IN	47712
08	Marathon-Ashland - Huntington	4648 N. Meridian Road	Huntington	IN	46750
09	Citgo Petroleum - East Chicago	2500 E. Chicago Avenue	East Chicago	IN	46312
10	Citgo Petroleum - Huntington	4393 N. Meridian Road U.S. 24	Huntington	IN	46750
11	Gladieux Trading & Marketing	4757 U.S. 24 East	Huntington	IN	46750
12	Transmontagne Terminaling Inc. - Kentuckiana	20 Jackson Street	New Albany	IN	47150
13	Transmontagne Terminaling Inc. - Evansville	2630 Broadway	Evansville	IN	47712
14	Countrysmark Coop - Mt. Vernon	1200 Refinery Road	Mt. Vernon	IN	47620
15	Valero	9323 W. 30th Street	Clermont	IN	46234
16	HWRT Terminal - Seymour	9780 N. US Hwy 31	Seymour	IN	47274
17	Buckeye Terminals	10470 E. County Rd. 300 N.	Clermont	IN	46234
18	Marathon-Ashland - Hammond	4206 Columbia Highway	Hammond	IN	46327
19	Marathon-Ashland - Indianapolis	4955 Robison Road	Indianapolis	IN	46268
20	Marathon-Ashland - Mt. Vernon	Old State Road 69 South	Mt. Vernon	IN	47620
21	Marathon-Ashland - Muncie	2106 E. State Road	Muncie	IN	47303
22	Marathon-Ashland - Speedway	1304 Olin Avenue	Indianapolis	IN	46222
24	Exxon Mobil Oil Corp	1527 141st Street	Hammond	IN	46327
25	Conoco Phillips - East Chicago	400 E. Columbus Drive	East Chicago	IN	46312
26	Buckeye Terminals Pipeline LLC	3230 N. Raceway Road	Clermont	IN	46234
27	Kaneb Terminals STO	3350 N. Raceway Road	Clermont	IN	46234
28	Buckeye Terminals	2400 Michigan Street	Hammond	IN	46320
29	Buckeye Terminals	2000 E. State Road 28	Muncie	IN	47303
30	Buckeye Terminals	5405 W. 96th Street	Indianapolis	IN	46268
31	Sunoco Partners - Huntington	4691 N. Meridian Street	Huntington	IN	46750
32	TEPPCO - Princeton	Rural Route 1, Box 184A	Oakland City	IN	47660
33	Center Terminal Company - Indianapolis	10833 E. County Road 300 N.	Indianapolis	IN	46234
34	Lassus Bros.	4413 N. Meridian Place	Huntington	IN	46750
35	Countrysmark Coop - Joliet	17710 Mule Barn	Westfield	IN	45074
36	Countrysmark Coop - Peru	1765 W. Logansport Road	Peru	IN	46970
37	Countrysmark Coop - Switz. City	Rural Route 1, Hwy. 54	Linton	IN	47441
38	Buckeye Terminals	10700 County Road 300 N.	Indianapolis	IN	46234
39	Buckeye Terminals	129 Barter Street	Mt. Vernon	IN	47620
43	CSX Transportation	491 S. County Road 800E	Avon	IN	46168
45	Norfolk Southern Railway Co. End Terminal	2600 W. Lusher Road	Elkhart	IN	46514
46	Buckeye Terminals	20630 W. Ireland Road	South Bend	IN	46614
47	CSX Transportation Inc.	2710 Dixie Flyer Road	Evansville	IN	47701

Bio: Only used if you produced the biodiesel

Bulk: Only used if you pulled the load from bulk storage

Telephone and E-mail Contacts

If I have questions concerning my fuel taxes, whom should I call?

The following is a list of the Department's contact phone numbers.

Questions About	Call
Licensing/Bonding/Registration	(317) 615-2625
Diversion Number - Fuel Trac 3	www.fueltrac.us
Import Verification Number	(317) 615-2630
Refunds of Fuel Taxes: REF-1000 REF-1000A	(317) 615-2630 (317) 615-2630
Due Dates: Returns and/or Payments	(317) 615-2630
Special Fuel Forms or Filing Requirements SF-900 SF-401 FT-501 SF-801	(317) 615-2630 (317) 615-2630 (317) 615-2630 (317) 615-2630
Gasoline, Oil Inspection, Gasohol Blender MF-360	(317) 615-2699
Petroleum Severance Forms or Filing Requirements MF-600	(317) 615-2698
Fax Machine	(317) 615-2691
Web site	www.in.gov/dor
EFT Payments	(317) 232-5500
E-mail	fetax@dor.in.gov
Federal Information	(317) 889-2667

Fuel Tax EDI and Web Based Filing Program

Electronic filing is the quickest and most efficient way to file your Indiana Fuel Taxes. The Indiana Department of Revenue is pleased to announce that EDI filing is now available for Fuel Taxes. The tax forms accepted via EDI include:

MF-360	Gasoline Supplier / Distributor Report
SF-900	Special Fuel Supplier / Distributor Report
SF-401	Special Fuel Transporter Report

Software is now available for creating EDI files. Other means of creating EDI files are acceptable, as long as the files meet the requirements outlined in the *Indiana Fuel Tax Implementation Guide*, available on our website at:

www.state.in.us/dor/electronic/pdfs/ftediguide.pdf

The first step to filing EDI is to complete and return the EDI Application, also available on our website at:

www.state.in.us/dor/electronic/pdfs/ftediapp.pdf

Once we have received the completed EDI Application, we will provide you with information to securely upload test files. Email acknowledgements will be sent to confirm receipt of your files and to address any problems with them.

We encourage you to learn more about Indiana's Fuel Tax EDI program to decide if EDI or Web based filing is right for you!

Indiana's largest filers are now required to file EDI. If you are not sure this affects you, please contact the Department by calling (317) 615-2630.

If you have any other EDI questions, please contact Jeff Alden by calling (317) 233-9166.

The Department will require all others to file electronically by the fall of 2007. After that time, no paper returns will be accepted.

Web based filing of the MF-360, SF-900 and SF-401 will be available in the fall of 2007.

The Department will also offer third-party software vendors through our Web site.

Terminal Operator Schedule Descriptions (FT-501)

FT-501 SCHEDULES		
SCHEDULE 501A	<p style="text-align: center;">TERMINAL OPERATOR’S SCHEDULE OF RECEIPTS</p> <p>This schedule should show all receipt transactions by position holder. This position holder is the person who owns or leases storage space in your terminal.</p>	TERMINAL OPERATOR
SCHEDULE 501B	<p style="text-align: center;">TERMINAL OPERATOR’S SCHEDULE OF DISBURSEMENTS</p> <p>This schedule should show all disbursement transactions, by position holder.</p>	TERMINAL OPERATOR
SCHEDULE 501I	<p style="text-align: center;">TERMINAL OPERATOR’S INVENTORY OWNERSHIP SCHEDULE</p> <p>This schedule should indicate a summary, by position holder, of the total terminal activity, by product type, for the month. The information on this schedule provides position holder detail to support the amount(s) shown as beginning/ending inventories receipts, disbursements, and stock gain/losses.</p>	TERMINAL OPERATOR



FT-501
SF# 46291
(R2/05-07)

INDIANA DEPARTMENT OF REVENUE

**Terminal Operator's
Monthly Return**

Due date is the 20th of the following month.

For the month of: _____, 20____

A Terminal Operator's Report Must Be Filed For Each Indiana Location


Name of License Holder (as indicated on license)		License Number	
Mailing Address	Federal 637 License Number		FEIN/SSN
City or Town	State	Zip Code	Business Telephone Number

Terminal Information

Name of Terminal	Terminal Code
Location	

**Monthly Transactions for
Owned/Leased Terminal Space**

Billed Gallons

	From Schedule	Column A Special Fuel (Dyed and Clear Diesel Fuel, Biodiesel, Blended Biodiesel)	Column B (Gasoline, Gasohol)	Column C Other Products (Jet Fuel, Kerosene)
1. Beginning Physical Inventory				
2. Total Receipts	501A			
3. Total Disbursements	501B			
4. Stock Gains & Losses 				
5. Ending Physical Inventory (Line 1 plus Line 2 minus Line 3 plus/minus Line 4)				

Mail return to: Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080

I do hereby certify under penalty of perjury that, for the terminal location indicated above, the foregoing and attached schedules and reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

Taxpayer or Authorized Agent	Typed or Printed Name	Title
	Date Signed	Telephone Number
Please Check Box If Last Filing <input type="checkbox"/>		

**Instructions for Completing Fuel Tax
Terminal Operator's Monthly Return (FT-501)**

Who should file the return?

Every person who operates a terminal location in Indiana must file this return. If you operate more than one terminal location in Indiana, a separate return must be filed for each location. A Licensed Supplier and/or Licensed Gasoline Distributor operating a terminal in Indiana, must also include their own activity on this report.

When is this return due?

The Terminal Operator's Monthly Return, Form FT-501 is due by the 20th day of the month following the month for which the return is being filed. **Example:** A return for the reporting period of January is due by the 20th of February. If the 20th day of the month falls on a Saturday, Sunday or a state or national holiday, the due date of the return is the next succeeding day that is not a Saturday, Sunday or such holiday. To be considered timely filed by the department, the return must be postmarked no later than the due date of the return.

How do I complete the FT-501?

Indicate at the top of the return, the reporting period for which you are filing. Enter your company's identifying information as it is reflected on your Indiana Fuel Tax License. Complete the terminal information section. A separate FT-501 and accompanying schedules must be completed for each terminal location.

Line 1 Enter the actual beginning inventory for each fuel type listed, for the reporting period. ***This amount should agree with your ending inventory amount from Line 5 of your previous month's Terminal Operator Monthly Return, FT - 501.***

Line 2 Enter the net gallons received into your terminal during the reporting period. This amount should come from Column 8 of your supporting Schedule(s) 501A.

Line 3 Enter the net gallons disbursed from your terminal for reporting period. This amount should come from Column 9 of your supporting Schedule(s) 501B.

Line 4 Enter any discrepancies that result from stock gains or losses. Be certain that you circle the "+/-" sign in the box to the left indicating a gain or a loss.

Line 5 Enter your actual ending inventory for the reporting period.

Note: Line 1, plus Line 2, minus Line 3, plus or minus Line 4 should equal Line 5. In a month to month comparison, the beginning inventory of this month (Line 1) should match the ending inventory (Line 5) from last month's report.

Schedule 501A

Schedule 501A details all receipt transactions, by position holder (the position holder is the person who owns or leases storage space in your terminal), that support the Schedule 501I summary.

Schedule 501B

Schedule 501B details all disbursement transactions, by position holder, that support the Schedule 501I summary. This schedule(s) provides detail to support the amount(s) shown as disbursements on the Terminal Operator's Return FT-501. Each disbursement of product should be listed on a separate line. A separate Schedule 501B should be completed for each product type. Fuel disbursements should be grouped together by position holder.

Schedule 501I

Schedule 501I summarizes, by position holder, the total terminal activity by product for the month. This schedule provides position holder detail to support the amount(s) shown as beginning/ending inventories, receipts, disbursements, and stock gains/losses on the Terminal Operator's Monthly Report, FT-501.

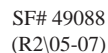
To Obtain Forms

Visit our web site on the Internet and download the forms you need. Our address is: www.in.gov/dor/.

If you have additional questions:

If you have additional questions, you can call us at (317) 615-2630 or you can write the Department at:

Indiana Department of Revenue
P. O. Box 6080
Indianapolis, IN 46206-6080



Terminal Operator's Schedule of Receipts

Terminal Operator Name	License Number	FEIN	Terminal Code	Month/Year
------------------------	----------------	------	---------------	------------

You may photocopy this blank schedule for future filings. Attach additional sheets if necessary.

Product Code/Type (Check One)				
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection
	142	Kerosene		065 Gasoline
	160	Diesel Fuel - clear		124 Gasohol
	170	Biodiesel - undyed (blended product)		125 Aviation Fuel
	171	Biodiesel - dyed (blended product)		130 Jet Fuel
	228	Diesel Fuel - dyed		142 Kerosene
	B00	Biodiesel (B-100) - undyed		150 #1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161 Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231 No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00 Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85 85% Ethanol / 15% Gasoline
				M00 Methanol - (100%)
				OTH Other (specify)

Transporter Information		(3) Mode	Position Holder Information				(8) Net Gallons
(1) Name	(2) FEIN		(4) Name/ Address	(5) FEIN	(6) Document Date	(7) Document Number	
Total							

**Instructions for Completing
Terminal Operator's Schedule of Receipts
Schedule 501A**

Before You Begin:

Enter your identifying information as it is reflected on your Indiana Fuel Tax License.
(Be certain to complete a separate schedule for each fuel product type that you check.)

Column Instructions:

Columns 1 and 2: Enter the name and Federal Employer's Identification Number (FEIN) of the company that transports the fuel. **This may be you.**

Column 3: Enter the mode of transport. One of the following codes should be used for each entry.

J	= Truck	PL	= Pipeline
R	= Rail	B	= Barge
ST	= Stock Transfer	BA	= Book Adjustment
S	= Ship (Great Lakes or Ocean Vessel)		

Columns 4, 5, 6 and 7: Enter the position holder's information as well as the shipping document date and number.

The Position Holder is the person who owns/leases storage space in the terminal.

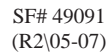
Column 8: Enter the net gallons received. The grand total of all Schedule 501A, Column 8, should be carried to the FT-501, Terminal Operator's Monthly Return.

For product types 142, 160, 161, 167, 170, 171, 228, BOO and DOO, carry this total to Line 2, Column A of the FT-501.

For product types 065, 124, 125, MOO, EOO and E85, carry this total to Line 2, Column B of the FT-501.

For product types 130, 142, 150, 161 or 231, carry this total to Line 2, Column C of the FT-501.

NOTE: You must subtotal by position holder on the Schedule 501A and carry these subtotals to Schedule FT-501I, Column 4.



Terminal Operator Name	License Number	FEIN	Terminal Code	Month/Year

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection	
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

Transporter Information		(3) Mode	(4) Destination State	Position Holder Information				(9) Net Gallons	(10) Gross Gallons	(11) Position Hold- er's Customer Name	(12) Position Holder's Customer FEIN
(1) Name	(2) FEIN			(5) Name/ Address	(6) FEIN	(7) Document Date	(8) Document Number				
Total											

**Instructions for Completing
Terminal Operator's Schedule of Disbursements
Schedule 501B**

Before You Begin:

Enter your identifying information as it is reflected on your Indiana Fuel Tax License.
(Be certain to complete a separate schedule for each fuel product type that you circle.)

Column Instructions:

Columns 1 and 2: Enter the name and Federal Employer's Identification Number (FEIN) of the company that transports the fuel. **This may be you.**

Column 3: Enter the mode of transport: One of the following codes should be used for each entry.

J	=	Truck	S	=	Ship (Great Lakes or Ocean Vessel)
R	=	Rail	ST	=	Stock Transfer
B	=	Barge	BA	=	Book Adjustment
PL	=	Pipeline			

Column 4: Enter the destination state to which the fuel was transported.

Columns 5, 6, 7 and 8: Enter the position holder's information as well as the shipping document date and number.

The Position Holder is the person who owns/leases storage space in the terminal.

Column 9: Enter the net gallons received. The grand total of all Schedule-501B, Column 9, should be carried to the FT-501, Terminal Operator's Monthly Return.

For product types 142, 160, 161, 167, 170, 171, 228, BOO or DOO, carry this total to Line 3, Column A of the FT-501.

For product types 065, 124, EOO, E85 and MOO, carry this total to Line 3, Column B of the FT-501.

For product type 142, 130, 150, 161 or 231, carry this total to Line 3, Column C of the FT-501.

Note: You must subtotal by position holder on the Schedule-501B and carry these subtotals to Schedule 501I, column 5.

Column 10: Enter the gross gallons disbursed.

Columns 11 and 12: Enter the position holders customer name and Federal Employer's Identification Number (FEIN).

SF# 49092
(R2\05-07)

Schedule 501I

Terminal Operator's Inventory Ownership Schedule

Terminal Operator Name	License Number	FEIN	Terminal Code	Month/Year

You may photocopy this blank schedule for future filings. Attach additional sheets if necessary.

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection	
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

[illegible]

**Instructions for Completing
Terminal Operator's Inventory Ownership Schedule
Schedule 501I**

Before You Begin:

Enter your company's identifying information as it is reflected on your Indiana Fuel Tax License.
(Be certain to complete a separate schedule for each fuel product type that you circle.)

Column Instructions:

- Columns 1 and 2:** Enter the position holder's name, address, and Federal Employers Identification Number (FEIN).
- Column 3:** Enter the position holder's actual beginning physical inventory for each particular product type.
- Column 4:** Enter the position holder's net gallons received as subtotaled in Column 8 of the Terminal Operator's Schedule(s) of Receipts (Schedule 501A) for each particular product type.
- Column 5:** Enter the position holder's net gallons disbursed as subtotaled in Column 9 of the Terminal Operator's Schedule(s) of Disbursements (Schedule 501B) for each particular product type.
- Column 6:** Enter the position holder's stock gain/loss for each particular product type.
- Column 7:** Enter the position holder's actual ending physical inventory for each particular product type.
- Column 8:** Enter each position holder's capacity of their owned/leased storage space in the terminal for the reported product type.

**FT-501X**SF# 47736
(R2\05-07)INDIANA DEPARTMENT OF REVENUE
**Amended Terminal Operator's
Monthly Return**


Due date is the 20th of the following month.

For the month of: _____, 20____

A Terminal Operator's Report Must Be Filed for Each Indiana Location Being Amended

Name of License Holder (as indicated on license)			License Number
Mailing Address	Federal 637 License Number		FEIN/SSN
City or Town	State	Zip Code	Business Telephone Number
Terminal Information			
Name of Terminal			Terminal Code
Location			

**Monthly Transactions For
Owned/Leased Terminal Space**

	Billed Gallons as Previously Reported				Billed Gallons As Amended		
	From Schedule	Column A Special Fuel (Dyed and Clear Diesel Fuel, Biodiesel, Blended Biodiesel)	Column B Gasoline (Gasoline, Gasohol)	Column C Other Prod- ucts (Jet Fuel, Kerosene)	Column A Special Fuel (Dyed and Clear Diesel Fuel, Biodiesel and Blended Biodiesel)	Column B Gasoline (Gasoline, Gasohol)	Column C Other Prod- ucts (Jet Fuel, Kerosene)
1. Beginning Physical Inventory							
2. Total Receipts	501A						
3. Total Disbursements	501B						
4. Stock Gains & Losses 							
5. Ending Physical Inventory (Line 1 plus Line 2 minus Line 3 plus/minus Line 4)							

Mail Return To: Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080

I do hereby certify under penalty of perjury that, for the terminal location indicated above, the foregoing and attached schedules and reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

Taxpayer or Authorized Agent	Typed or Printed Name	Title
	Date Signed	Telephone Number
Please Check Box If Last Filing <input type="checkbox"/>		

Instructions for Completing Amended Terminal Operator's Monthly Return (FT-501X)

Who Should File This Return?

You should file this form if you are an Indiana Licensed Special Fuel Terminal Operator and you need to amend or change a previously filed Terminal Operator's Monthly Tax Return, Form FT-501.

How Do I Complete the FT-501X?

You should refer to the instructions for your original Terminal Operator's Monthly Tax Return, and related schedules, for the tax period being amended.

Enter your company's identifying information on form FT-501X and all accompanying schedules. Complete all information, leaving nothing blank. It is critical that you use the same license number on this report that is shown on your actual license. A separate FT-501X must be filed for each tax period requiring an amendment.

Billed Gallons as Previously Reported:

Complete lines 1 through 5 of Column A, Column B and Column C by entering the amounts as reported on your original tax return, or as previously amended. (If previously amended, lines 1 through 5 will be the amounts reported in column titled "Billed Gallons as Amended" of the previously filed amended return.)

Billed Gallons as Amended:

Use this column to report changes in line amounts from those previously reported. Changes in column titled "Billed Gallons as Amended" **must** be documented by attaching the corresponding schedules, as amended. If there is no change to a particular line entry, enter zero.

To Obtain Forms

Visit our web site on the Internet and download the forms you need. Our address is: www.in.gov/dor/.

What if I Have Other Questions?

If you have other questions, contact our office by calling 317-615-2630, or by writing to:

**Indiana Department of Revenue
P. O. Box 6080
Indianapolis, IN 46206-6080**

Special Fuel Schedule Descriptions (SF-900)

Form SF-900 SCHEDULES RECEIPTS		
SCHEDULE 1	<p>GALLONS RECEIVED, TAX PAID</p> <p>This schedule is to be completed any time you purchase fuel and pay the Indiana special fuel tax to the seller on the transactions.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>
SCHEDULE 2E	<p>GALLONS RECEIVED FOR EXPORT</p> <p>This schedule is to be completed by licensed exporters only and should report gallons received, tax unpaid, from an Indiana terminal for export. Gallons exported from your bulk plant on which Indiana tax has been paid is not reportable on this schedule. Other license holders should not complete this schedule.</p>	<p>EXPORTER</p>
SCHEDULE 2K	<p>GALLONS OF NONTAXABLE FUEL RECEIVED AND SOLD OR USED FOR A TAXABLE PURPOSE</p> <p>This schedule should be completed to report gallons of non-taxable fuel you have blended for resale or blended for your own taxable use. Receipts reported on this schedule should equal taxable gallons reported on Schedule 5-10. (Blenders and Dyed Fuel Users only)</p>	<p>IMPORTER</p> <p>BLENDER</p> <p>DYED FUEL USER</p>
SCHEDULE 3	<p>GALLONS IMPORTED VIA TRUCK, BARGE OR RAIL, TAX UNPAID</p> <p>This schedule is to be completed anytime you receive imported gallons, via truck delivery, barge, or rail, into non-terminal storage, on which no Indiana fuel tax has been paid. This would include gallons picked up for direct delivery to your customers or delivery into your retail outlets. Do not report gallons received into your terminal storage on this schedule.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p>

Special Fuel Schedule Descriptions (SF-900 cont.)

	DISBURSEMENTS	
SCHEDULE 5	<p>GALLONS DELIVERED TAX COLLECTED</p> <p>This schedule is to be completed if you sell fuel which you have purchased tax paid and/or unpaid and have collected the Indiana fuel tax from the purchaser. This only includes gallons disbursed from your own terminal storage and untaxed imports delivered directly to your customer (Schedule 3). Also include your company's own taxable usage on this schedule. Do not include direct sales where you have purchased tax paid special fuel from another licensed supplier or permissive supplier and delivered directly to your customer. Blenders and dyed fuel users should report total gallons of non-taxable fuel sold or used in a taxable manner.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p> <p>BLENDER</p> <p>DYED FUEL USER</p>
SCHEDULE 6	<p>GALLONS DELIVERED VIA RAIL, PIPELINE OR VESSEL TO LICENSED SUPPLIERS, TAX NOT COLLECTED</p> <p>This schedule includes the sale/transfer of all gallons, dyed and undyed, excluding truck deliveries via rail, barge, ship, or pipeline to another Indiana licensed supplier, tax not collected.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>
SCHEDULE 6X	<p>GALLONS DISBURSED ON EXCHANGE FOR OTHER SUPPLIERS/PERMISSIVE SUPPLIERS</p> <p>This schedule should be completed anytime you disburse gallons through an exchange agreement on which tax was not billed.</p>	<p>SUPPLIER</p>
SCHEDULE 7	<p>GALLONS EXPORTED TO THE STATE OF _____</p> <p>This schedule includes gallons exported by you to other states. If you export to more than one state, separate schedules must be completed for each state and must be prepared in duplicate. Special Fuel license holders should not include exports of kerosene on this schedule.</p>	<p>SUPPLIER</p> <p>EXPORTER</p>

Special Fuel Schedule Descriptions (SF-900 cont.)

SCHEDULE 7A	<p>GALLONS SOLD TO UNLICENSED EXPORTERS FOR EXPORT TO THE STATE OF _____</p> <p>This schedule includes gallons sold to unlicensed exporters upon which Indiana Special Fuel Tax has not been charged. You are required to collect the destination state's special fuel tax from the customer and remit it to the state. If you sell for export to more than one state, separate schedules must be completed for each state and must be prepared in duplicate. Do not include exports of kerosene on this schedule.</p>	SUPPLIER
SCHEDULE 7B	<p>GALLONS SOLD TO LICENSED EXPORTERS FOR EXPORT TO THE STATE OF _____</p> <p>This schedule includes gallons sold to licensed exporters or licensed suppliers acting in the capacity of licensed exporters. An exporter must supply you with proof of its license in the destination state. If the customer is not licensed, you are required to collect the destination state's special fuel tax and remit it to that state. Sales to unlicensed exporters are to be reported on Schedule 7A. Do not include exports of kerosene on this schedule.</p>	SUPPLIER
SCHEDULE 8	<p>GALLONS OF FUEL SOLD TO THE U.S. GOVERNMENT TAX EXEMPT</p> <p>This schedule includes gallons of fuel sold to the U.S. Government located in Indiana. Sales of dyed special fuel to the U.S. Government are to be reported on Schedule 10.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p> <p>BLENDER</p>
SCHEDULE 8K	<p>KEROSENE SALES (INFORMATION ONLY)</p> <p>Schedule 8K must be filed if you have nontaxable kerosene sales with an Indiana destination. You must complete columns 6, 7, 8, 9 and 12 of this schedule. Other columns are optional. The total from this schedule should not be carried forward to SF-900. This is an information only schedule.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>
SCHEDULE 10	<p>GALLONS SOLD OF TAX EXEMPT DYED FUEL</p> <p>This schedule should only include dyed fuel sold to customers who will use the fuel for exempt purposes. Any dyed fuel imported and reported on Schedule 3 should also be reported on this schedule. Sales of dyed fuel reported on schedules 6, 6X, 7, 7A. and 7B are not to be reported on this schedule. Sales of dyed fuel that are delivered via rail, pipeline or vessel are not to be reported on Schedule 10. Also not reported on Schedule 10 are gallons delivered to suppliers or permissive suppliers via exchange agreements and exports.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>

Special Fuel Schedule Descriptions (SF-900 cont.)

SCHEDULE 10E	<p>TAX UNCOLLECTIBLE FROM ELIGIBLE PURCHASERS</p> <p>This schedule must be filed when a supplier or permissive supplier is claiming a deduction, on Line 7 of the SF-900, for tax that has become uncollectible from an eligible purchaser.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>
SCHEDULE 11	<p>SCHEDULE OF STATE DIVERSION CORRECTIONS</p> <p>This schedule should be completed to report all diversion transactions. Anytime an incorrect shipping paper has been issued or fuel is diverted from the original destination state, a “diversion number” must be obtained from the Department. This schedule should reflect all loads of fuel that have been diverted during the reporting period.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p> <p>BLENDER</p> <p>EXPORTER</p> <p>TRANSPORTER</p>

**SF-900**

SF# 49877

(R4/05-07)

Indiana Department of Revenue

Consolidated Special Fuel Monthly Tax Return

Due date is the 20th of the following month.

For the month of: _____ 20__

Name of License Holder (As indicated on license)			License Number (As indicated on license)	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Business Telephone Number ()	Contact Name

Section 1: Filing TypesThis is a consolidated return for all license types listed below. Place an "X" in the box to the left of **each** license type for which you are licensed.☐ **Supplier** ☐ **Permissive Supplier** ☐ **Importer** ☐ **Exporter** ☐ **Blender** ☐ **Dyed Fuel User****Section 2: Computation of Tax**

1. Total Receipts (From Section A, Line 5 on back of return)	1.	
2. Total Non-Taxable Disbursements (From Section B, Line 11 on back of return)	2.	
3. Taxable Gallons Sold or Used (From Section B, Line 3, on back of return)	3.	<div>+ -</div>
4. Gallons Received Tax Paid (From Section A, Line 1, on back of return)	4.	
5. Billed Taxable Gallons (Line 3 minus Line 4)	5.	
6. Tax Due (Multiply Line 5 by \$0.16)	6.	
7. Amount of Tax Uncollectible from Eligible Purchasers - Complete Schedule 10E	7.	
8. Adjusted Tax Due (Line 6 minus Line 7)	8.	
9. Collection Allowance (Multiply Line 8 by .016). If return filed or tax paid after due date enter zero (0)	9.	
10. Adjustment - Complete Schedule E-1 (Dollar amount only)	10.	<div>+ -</div>
11. Total special fuel tax due (Line 8 minus Line 9 plus or minus Line 10)	11.	

Section 3: Calculation of Oil Inspection Fees Due

1. Total billed gallons (From Section 2, Line 5)	1.	
2. Oil inspection fees due (Multiply Line 1 by \$0.01)	2.	
3. Adjustments (Schedule E-1 must be attached and is subject to Department approval)	3.	<div>+ -</div>
4. Total oil inspection fees due (Line 2 plus or minus Line 3)	4.	


Section 4: Calculation of Total Amount Due

1. Total amount due (Section 2, Line 11 plus Section 3, Line 4)	1.	
2. Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater. Five dollars (\$5.00) is due on a late report showing no tax due)	2.	
3. Interest (Interest must be added if report is filed after the due date. Contact the Department for daily interest rates.)	3.	
4. Net tax due (Line 1 plus Line 2 plus Line 3)	4.	
5. Payment(s)	5.	
6. Balance due (Line 4 minus Line 5)	6.	
For Department Use Only		
Check Amount:	Check Number:	

Under the penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Typed or Printed Name	Title
	Date Signed	Telephone Number ()

☐ **Please Check Box If Last Filing** **Date Business Closed** ____/____/____Make check payable to Indiana Department of Revenue and mail to: **P.O. Box 6080, Indianapolis, Indiana 46206-6080** (Please include license number on check.)

Section A: Receipts	From Schedule	Use Whole Gallons Only
1. Gallons Received Tax Paid (Carry forward to Section 2, Line 4 on front of return)	1	
2. Gallons Received for Export (To be completed only by licensed exporters)	2E	
3. Gallons of Nontaxable Fuel Received and Sold or Used For a Taxable Purpose	2K	
4. Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid	3	
5. Total Receipts (Add Lines 1 through 4, carry forward to Section 2, Line 1 on front of return)		
Section B: Disbursements	From Schedule	Use Whole Gallons Only
1. Gallons Delivered Tax Collected and Gallons Blended or Dyed Fuel Used	5	
2. Diversions (Special fuel only) 	11	
3. Taxable Gallons Sold or Used (Carry forward to Section 2, Line 3 on front of return)		
4. Gallons Delivered Via Rail, Pipeline, or Vessel to Licensed Suppliers, Tax Not Collected	6	
5. Gallons Disbursed on Exchange for Other Suppliers or Permissive Suppliers	6X	
6. Gallons Exported by License Holder	7	
7. Gallons Sold to Unlicensed Exporters for Export	7A	
8. Gallons Sold to Licensed Exporters for Export	7B	
9. Gallons of Undyed Fuel Sold to the U.S. Government - Tax Exempt	8	
10. Gallons Sold of Tax Exempt Dyed Fuel	10	
11. Total Non-Taxable Disbursements (Add Lines 4 through 10; carry forward to Section 2, Line 2 on front of return)		

(Information Only) Reporting of IVP Numbers Given By the Department

IVP Number	IVP Payment	IVP Number	IVP Payment
1.		7.	
2.		8.	
3.		9.	
4.		10.	
5.		11.	
6.		12.	

Instructions for Completing Consolidated Special Fuel Monthly Tax Return (SF-900)

Who Should File This Return?

Every Indiana licensed supplier, permissive supplier, importer, exporter, blender, and registered dyed fuel user must file this return with the corresponding schedules monthly.

When is This Report Due?

Importer/Exporter/Blender/Dyed Fuel User

The SF-900 and accompanying schedules are due by the 20th day of the month following the liability period. For example: A return for the reporting period of January is due by the 20th of February.

Supplier/Permissive Supplier

Effective January 1, 1998 the SF-900 and accompanying schedules filed by Suppliers and Permissive Suppliers are due by the 20th day of the month following the liability period. For example: A return for the reporting period of January is due by the 20th of February. This applies to reporting periods on or after January 1, 1998.

When are the Payments Due? How are the Payment Remitted?

Supplier/Permissive Supplier - Although the return is mailed, your monthly payment must be made via an electronic funds transfer (EFT) or by delivering in person or by overnight courier a payment by official check, or money order to the Department. The transfer or payment must be made on or before the date the tax is due. Effective January 1, 1998, Suppliers and Permissive Suppliers are required to make an estimated special fuel tax payment on the 15th of the month. The estimated payment due on the 15th, should be 100% of the amount paid the previous month, or 95% of the amount due the current month. Any remaining taxes due should be submitted at the same time the return is due, which is the 20th day of the month.

When you are a licensed Indiana Supplier or Permissive Supplier, you are required to establish an EFT account and **all payments must be paid by EFT**. Questions concerning the proper methods of transferring payments electronically should be directed to the EFT Section at (317) 232-5500.

Importer - For fuel deliveries transported in vehicles with a capacity of not more than 5,400 gallons, payment is to be enclosed with your monthly tax return. For transports in vehicles with a capacity greater than 5,400 gallons, you are required to pay the tax on each import with the Import Verification Payment Voucher (Form SF-IVP) within 3 business days of the import. Any payment not remitted within three (3) business days is subject to penalty and interest.

Exporter - A return is due even though you do not owe any tax. (If you owe tax, contact the Department to determine if you need a different or additional license.)

Blender - Payment is to be enclosed with your SF-900 Consolidated Special Fuel Monthly Tax Return due on the 20th day of the month following the liability period.

Dyed Fuel User - Payment is to be enclosed with your SF-900, Consolidated Special Fuel Monthly Tax Return due on the 20th day of the month following the liability period..

For Additional Information

Contact our office any weekday at (317) 615-2630 to obtain additional information. You may also write to:

Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080

To Obtain Forms

Visit our web site on the Internet at www.in.gov/dor/ to download the forms you need.

How Do I Complete the SF-900?

Note: *Suppliers who own special fuel in the pipeline distribution system in Indiana but do not have terminal receipts and disbursements, are required to file a "No Activity - Pipeline Only" report for the SF-900. However, all movements of fuel are to be reported on Special Fuel Transporter Monthly Return, SF-401.*

Dyed Fuel users are required to complete Section A and Section B as well as Schedule 1-4 and Schedules 5-10 even though they are the user of the fuel.

STEP 1: You should complete all Receipt Schedules 1-4 and Disbursement Schedules 5-10 (if there is activity even though no tax is due). Complete Section A and B located on the back of the SF-900. Detailed instructions for reporting fuel transactions on the corresponding receipt and disbursement schedules are found in the instructions for each schedule.

STEP 2: Carry specific line totals from Section A and B, on the back of the SF-900, to Section 2, Lines 1, 2, 3, and 4 on the front of the SF-900.

STEP 3: Complete Form SF-900 as instructed below:

Indicate the reporting period for which you are filing. Enter your identifying information as it is stated on your Indiana Special Fuel license.

SECTION 1:

Place an "X" in the box for each license type for which your return is being filed. Example: If you are a licensed exporter and a licensed importer, you will place an "X" in those two boxes. Even though you hold two separate licenses, you will only be required to file one (1) SF-900 Consolidated Special Fuel Monthly Tax Return.

SECTION 2

Line 1: Enter the amount of special fuel purchased, acquired, or imported during the month. This figure is the total from Section A, Line 5 or, dyed fuel withdrawn from your own storage used in a taxable manner.

Suppliers and Permissive Suppliers are not required to complete Line 1. (Effective 1-1-98) You need to complete Schedule 1 if you are taking a deduction on Line 4 of the return.

Line 2: Enter the total gallons of non-taxable special fuel sold during the month. (Total from Section B, Line 11)

Line 3: Enter the total gallons of taxable special fuel sold or used during the month. (Total from Section B, Line 3)

Line 4: Enter the total gallons received into terminal storage, tax paid. (Total from Section A, Line 1)

Line 5: Enter the total billed taxable gallons. (Line 3 minus Line 4)

Line 6: Enter the tax due. (Multiply Line 5 by \$0.16)

Line 7: Is applicable only to Suppliers and/or Permissive Suppliers. Enter any deductions for uncollectible tax from eligible purchasers. This deduction **must** be claimed on the first return following the date the eligible purchaser failed to remit the tax to the supplier. If the deduction is not claimed on that following return, the deduction will be disallowed. Also, this deduction is limited to the amount due from the eligible purchaser, plus any tax accrued from that purchaser for a period of 10 days following the date of the failure to pay. Schedule SF-10E must be attached for this deduction.

Line 8: Enter the adjusted tax due. (Line 6 minus Line 7)

Line 9: Calculate your collection allowance if your payment is transferred/or paid timely and the full amount of tax is remitted. **Any late payments or additional payments reported after the due date are not eligible for the collection allowance.**

Line 10: Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If line 10 is a negative amount, be certain that you circle the "-" sign in the box to the left of your line 10 entry. (Dollar amount only.)

Line 11: Line 8 minus Line 9 plus or minus Line 10.

Remember to sign and date your return! Any return received without the proper signature and date will be returned to you for completion. Penalty and/or interest may be assessed for failure to file a complete return by the due date.

Any supplier who operates a terminal in Indiana must file Form FT-501, Terminal Operator's Monthly Return in addition to the SF-900. A separate FT-501 must be filed for each Indiana terminal location.

Any supplier who transports special fuel from a point outside Indiana to a point inside Indiana or from a point inside Indiana to a point outside Indiana by any means must file Form SF-401, Transporter's Monthly Return.

SECTION 3

Line 1: Enter the total billed gallons of special fuel (from Section 2, Line 5).

Line 2: Enter the tax due (multiply Line 1 by \$.01).

Line 3: Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If Line 3 is a negative amount, be certain that you circle the "-" sign in the box to the left of your Line 3 entry.

Line 4: Enter the total oil inspection fee due (Line 2 plus/minus Line 3).

SECTION 4

Line 1: Enter your total amount due (Section 2, Line 11 plus Section 3, Line 4).

Line 2: Enter 10% penalty on any tax that is submitted after the due date.

Line 3: Enter the interest due on any late payment(s) of tax. To find the interest rate for the current year, see the interest rate section of the Fuel Tax Handbook.

Line 4: Enter the total tax due (Line 1 plus Line 2 plus Line 3).

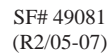
Line 5: Enter any payment(s) made.

Line 6: Enter the balance due. Suppliers and permissive suppliers are required to pay by EFT.

FOR ADDITIONAL INFORMATION

Contact our office any weekday at (317) 615-2630 to obtain additional information. You may email us at fetax@dor.in.gov, or you can also write to:

Indiana Department of Revenue
Fuel Tax Section
P.O. Box 6080
Indianapolis, IN 46206



Schedules 1 through 4

Schedule of Receipts

Company Name	License Number	FEIN	Month / Year
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You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

Schedule Type (Check One)

- ☐ 1 Gallons Received, Tax Paid, **(Special Fuel Returns Only)**
- ☐ 1A Gallons Received, Tax Paid **(Gasoline Return Only)**
- ☐ 2 Gallons Received from Licensed Distributor or Oil Inspection Distributor, Tax Unpaid **(Gasoline Only)**
- ☐ 2E Gallons Received for Export **(Special Fuel Exporter Only)**
- ☐ 2K Gallons of Non-Taxable Fuel Received and Sold or Used for a Taxable Purpose
- ☐ 2X Gallons Received from Distributor on Exchange **(Gasoline Only)**
- ☐ 3 Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid
- ☐ 4 Gallons Imported into Own Storage **(Gasoline Only)**

Product Code/Type (Check One)			
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/> For Use with Reporting Gasoline/Oil Inspection
	142	Kerosene	065 Gasoline
	160	Diesel Fuel - clear	124 Gasohol
	170	Biodiesel - undyed (blended product)	125 Aviation Fuel
	171	Biodiesel - dyed (blended product)	130 Jet Fuel
	228	Diesel Fuel - dyed	142 Kerosene
	B00	Biodiesel (B-100) - undyed	150 #1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed	161 Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)	231 No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed	E00 Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed	E85 85% Ethanol / 15% Gasoline
			M00 Methanol - (100%)
			OTH Other (specify)

Transporter Information		(3) Mode	(4) Point of		Purchased From Information				(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
(1) Name	(2) FEIN				(5) Name	(6) FEIN	(7) Date Received	(8) Document Number			
			Origin (State)	Dest. (State)							
Total											

**Instructions for Completing
Schedule of Receipts
Schedules 1 - 4**

Before you begin:

These schedules provide detail in support of the amount(s) shown as receipts on the Consolidated Special Fuel Monthly Tax Return, Form SF-900, and Consolidated Gasoline Monthly Tax Return, Form MF-360. Enter your identifying information as it is reflected on your Indiana Fuel Tax License. Be certain to check the appropriate schedule type that you are completing. *Complete a separate schedule for each fuel product type that you circle.* If product type "Other" is specified, please name specific fuel type.

Schedule Type: Indicate the appropriate schedule type you are completing:

- 1** Gallons Received , Tax Paid, **(Special Fuel Returns Only)**
- 1 A** Gallons Received, Tax Paid **(Gasoline Return Only)**
- 2** Gallons Received from Licensed Distributor or Oil Inspection Distributor, Tax Unpaid **(Gasoline Only)**
- 2 E** Gallons Received for Export **(Licensed Special Fuel Exporters Only)**
- 2 K** Gallons of Non-Taxable Fuel Received and Sold or Used for a Taxable Purpose
- 2 X** Gallons Received from Distributor on Exchange **(Gasoline Only)**
- 3** Gallons Imported Via Truck, Barge or Rail, Tax Unpaid
- 4** Gallons Imported into Own Storage **(Gasoline Only)**

Column Instructions:

Columns 1 and 2: Enter the name and Federal Employer's Identification Number (FEIN) of the company that transports the fuel.
This may or may not be your company.

Column 3: Enter the mode of transport. One of the following codes should be used for each entry.

J = Truck	P L = Pipeline
R = Rail	B = Barge
ST = Stock Transfer	BA = Book Adjustment
S = Ship (Great Lakes or Ocean Marine Vessel)	

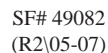
Column 4: Enter the point of origin and destination state.

Columns 5-8: Enter the seller's name and Federal Identification Number (FEIN), the date of receipt and the document number. Invoice numbers cannot be used in lieu of bill of lading or manifest numbers.

Column 9: Enter the net gallons.

Column 10: Enter the gross gallons.

Column 11: Enter the billed (invoiced) gallons, which should equal either the net or the gross gallons.



License Number

Company Name	License Number	FEIN	Month / Year
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You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

Schedule Type (Check One)

- ☐ 5 Gallons Delivered, Tax Collected and Gallons Blended or Dyed Fuel Used

☐ 6 Gallons Delivered Via Rail, Pipeline or Vessel to Licensed Suppliers, Tax Not Collected

☐ 6D Gallons Sold to Licensed Distributors, Tax Not Collected **(Gasoline Only)**

☐ 6X Gallons Disbursed on Exchange

☐ 7 Gallons Exported to State of _____ **(Must be filed in duplicate)**

☐ 7ASpecial Fuel Gallons Sold to Unlicensed Exporters for Export to State of _____ **(Dest. State Tax Collected)** **(Must be filed in duplicate)**

☐ 7BSpecial Fuel Gallons Sold to Licensed Exporters for Export to State of _____ **(Must be filed in duplicate)**

☐ 8 Gallons of Undyed Special Fuel, Gasoline and Kerosene sold to the U.S. Government Tax Exempt

☐ 8K Kerosene Sales **(SF-900 information only)**

☐ 10 Gallons Sold of Tax Exempt Dyed Fuel

☐ 10A Gallons Delivered to Marina Fuel Dealers

☐ 10B Gallons Delivered to Aviation Fuel Dealers

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection	
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

Transporter Information		(3) Mode	(4) Point of		(5) Term. Code	Sales / Delivery Information				(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
(1) Name	(2) FEIN		Origin (State)	Dest. (State)		(6) Sold To	(7) FEIN	(8) Date Sent	(9) Document Number			
Total												

**Instructions for Completing
Schedule of Disbursements
Schedules 5 - 10**

Before you begin:

These schedules provide detail in support of the amount(s) shown as disbursements on the Consolidated Special Fuel Monthly Tax Return, Form SF-900, and Consolidated Gasoline Monthly Tax Return, Form MF-360. Enter your identifying information as it is reflected on your Indiana Fuel Tax License. Be certain to check the appropriate schedule type that you are completing, as well as the product type, and complete a separate schedule for each fuel product type. Disbursements should be reported on only one schedule. Sales of dyed product for export will be reported as an export, not a sale of dyed product.

Schedule Type: Indicate the appropriate schedule type you are completing:

- 5** Gallons Delivered, Tax Collected and Gallons Blended or Dyed Fuel Used
- 6** Gallons Delivered Via Rail, Pipeline, or Vessel To Licensed Suppliers, Tax Not Collected
- 6D** Gallons Sold to Licensed Distributor, Tax Not Collected **(Gasoline Only)**
- 6X** Gallons Disbursed on Exchange Through Exchange Agreements
- 7** Gallons Exported to State of _____
(Must be filed in duplicate)
- 7A** Special Fuel Gallons Sold to Unlicensed Exporters for Export to State of _____
(Must be filed in duplicate)
- 7B** Special Fuel Gallons Sold to Licensed Exporters for Export to State of _____
(Must be filed in duplicate)
- 8** Gallons of Undyed Special Fuel, Gasoline & Kerosene Sold to the U.S. Government - Tax Exempt
- 8K** Kerosene Sales **(SF-900 Information Only)**
- 10** Gallons Sold of Tax Exempt Dyed Fuel
- 10A** Gallons Delivered to Marina Fuel Dealers
- 10B** Gallons Delivered to Aviation Fuel Dealers

Column Instructions:

Columns 1 and 2: Enter the name and Federal Identification Number (FEIN) of the company that transports the fuel.
This may or may not be your company.

Column 3: Enter the mode of transport. One of the following codes should be used for each entry.

J	= Truck	PL	= Pipeline
R	= Rail	S	= Ship (Great Lakes or Ocean Vessel)
B	= Barge	ST	= Stock Transfer
BA	= Book Adjustment		

Column 4: Enter the point of origin and destination state.

Column 5: Enter the terminal code number assigned by the Internal Revenue Service (IRS).

Columns 6-9: Enter the purchaser's name and Federal Identification Number (FEIN), the date sent, and document number. Invoice numbers **cannot** be used in lieu of bill of lading or manifest numbers.

Column 10: Enter the net gallons.

Column 11: Enter the gross gallons.

Column 12: Enter the billed (invoiced) gallons. These should equal either net or gross gallons.



SF# 49084
(R2/ (05-07)

Schedule 10E

Schedule of Uncollectible Tax from Eligible Purchasers

Company Name	License Number	FEIN	Month / Year
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You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

Schedule Type (Check One)

- ☐ 1 Gallons Received, Tax Paid, (**Special Fuel Returns Only**)
- ☐ 2 Gallons Received from Licensed Distributor or Oil Inspection Distributor, Tax Unpaid
- ☐ 2E Gallons Received for Export (**Special Fuel Exporter Only**)
- ☐ 2K Gallons of Non-Taxable Fuel Received and Sold or Used for a Taxable Purpose
- ☐ 3 Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel			<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

Eligible Purchaser		(8) Date of Transaction	(9) Document Number	(10) Billed Gallons	(11) Unpaid Indiana Special Fuel Taxes
(6) Name	(7) FEIN				
Total					\$

**Instructions for Completing
Schedule of Uncollectible Tax
from Eligible Purchasers
Schedule 10E**

Who should file this schedule?

Only licensed Suppliers and Permissive Suppliers are eligible to file this schedule. A licensed Supplier or Permissive Supplier is entitled to take a deduction on Form SF-900 Line 7, for the amount of Indiana special fuel tax that has become uncollectible from an Eligible Purchaser.

Example: Tax due from ABC Oil Company for a sale on February 10, 2002, must be remitted to you by March 15, 2002. If this payment was not received by you before the next return due date, it becomes uncollectible and may be claimed as a deduction on your March return, due April 15, 2002. This deduction is limited to the amount due from the purchaser, plus any tax that accrues from that purchaser for a period of ten (10) days following the date of failure to pay.

Before you begin:

Enter the identifying information as it is reflected on your Indiana Special Fuel License. Be certain to complete a separate schedule for each fuel product type that you circle.

Column instructions:

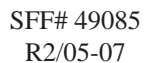
Columns 6 and 7: Enter the name, address, and Federal Identification Number (FEIN) of the Eligible purchaser from whom the tax is uncollectible.

Column 8: Enter the date of the transaction to which the uncollectible tax pertains.

Column 9: Enter the document number to which the uncollectible tax pertains.

Column 10: Enter the number of gallons billed on which the tax was uncollectible.

Column 11: Enter the amount of unpaid Indiana Special Fuel taxes. Carry this total to the SF-900, Line 7.



Schedule 11

Supplier Name

License Number

FEIN

Month / Year

You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

Product Code/Type (Check One)			
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/> For Use with Reporting Gasoline/Oil Inspection
	142	Kerosene	065 Gasoline
	160	Diesel Fuel - clear	124 Gasohol
	170	Biodiesel - undyed (blended product)	125 Aviation Fuel
	171	Biodiesel - dyed (blended product)	130 Jet Fuel
	228	Diesel Fuel - dyed	142 Kerosene
	B00	Biodiesel (B-100) - undyed	150 #1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed	161 Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)	231 No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed	E00 Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed	E85 85% Ethanol / 15% Gasoline
			M00 Methanol - (100%)
			OTH Other (specify)

Carrier Information		(3) Mode	(4)		(5) Terminal Code	Purchaser Information		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons	(13) Diversion Number
(1) Carrier Name	(2) Carrier FEIN		Original Dest. State	Revised Dest. State		(6) Purchaser Name	(7) Purchaser FEIN						
Total													

Total

Instructions for Completing Schedule of Diversions Schedule 11

Who Should File This Schedule?

All special fuel transported in a motor vehicle with a capacity of more than five thousand four hundred (5,400) gallons must be accompanied by a machine printed shipping paper/bill of lading which includes the 1) name of the seller, 2) name of the purchaser, 3) type of fuel transported, 4) amount of fuel transported, 5) origin state and destination state of the load, 6) whether the fuel is dyed or undyed, and 7) if the destination state is Indiana, the document must state on its face the following: "Indiana special fuel tax billed or collected by supplier or Indiana special fuel tax billed or collected by permissive supplier" or similar wording that has been approved by the Department. Anytime an incorrect shipping paper has been issued or fuel is diverted from the original destination state, a "diversion number" must be obtained from the Department. The diversion number and the corrected information must then be entered on the shipping paper before the fuel can be transported. This schedule should reflect all loads of fuel that have been diverted during the reporting period.

The diversion is to be reported by the company diverting the fuel. The "diversion number" must be obtained before the diversion occurs. To obtain diversion numbers, contact www.fueltrac.us. Failure to comply may result in penalties including fines and/or impoundment, seizure and subsequent sale of your cargo.

Before You Begin:

Enter your identifying information as it is reflected on your Indiana Special Fuel License. Be certain to complete a separate schedule for each fuel product type that you circle. If product type "Other" is specified please name the specific fuel type.

Note: All loads of diverted fuel are to be reported on this schedule. This includes tax paid purchases diverted to out-of-state locations and imports into Indiana from another state, tax unpaid.

Column Instructions:

Columns 1 and 2: Enter the name and Federal Identification Number (FEIN) of the company that transports the fuel. **This may be you.**

Column 3: Enter the mode of transport. One of the following codes should be used for each entry

J = Truck	P L = Pipeline
R = Rail	B = Barge
ST = Stock Transfer	BA = Book Adjustment
S = Ship (Great Lakes or Ocean Marine Vessel)	

Column 4: Enter the original destination state as printed on the manifest or bill of lading and the state to which the fuel is being diverted.

Column 5: Enter the terminal code number assigned by the IRS.

Columns 6, 7, 8, and 9: Enter the purchaser's information, the date shipped, and the document number. Invoice numbers cannot be used in lieu of bill of lading or manifest number.

Column 10: Enter the net gallons.

Column 11: Enter the gross gallons.

Column 12: Enter the billed (invoiced) gallons. This should equal either the net or the gross gallons.

Column 13: Enter the diversion number assigned to you by the Department. If you have not obtained a diversion number for each entry, contact the Department for further assistance.

**SF-900X**

SF# 47737

(R6/05-07)

Indiana Department of Revenue

**Amended Consolidated Special Fuel
Monthly Tax Return**

For the month of: _____ 20__

This amended report must be filed to correct any previous report with an error or omission.

Name of License Holder (As indicated on license)			License Number (As indicated on license)	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Business Telephone Number ()	Contact Name

Section 1: Filing TypesThis is a consolidated return for all license types listed below. Place an "X" in the box to the left of **each** license type for which you are licensed.☐ **Supplier** ☐ **Permissive Supplier** ☐ **Importer** ☐ **Exporter** ☐ **Blender** ☐ **Dyed Fuel User****Section 2: Computation of Tax**

	A As Reported or Last Determined	B Amount of Change Supporting Sched. Must be attached.	C Current Amount
1. Total Receipts (From Section A, Line 5 on back of return)	1.		
2. Total Non-Taxable Disbursements (From Section B, Line 11 on back of return)	2.		
3. Taxable Gallons Sold or Used (From Section B, Line 3, on back of return) <input type="checkbox"/> + <input type="checkbox"/> -	3.		
4. Gallons Received Tax Paid (From Section A, Line 1, on back of return)	4.		
5. Billed Taxable Gallons (Line 3 minus Line 4)	5.		
6. Tax Due (Multiply Line 5 by \$0.16)	6.		
7. Amount of Tax Uncollectible from Eligible Purchasers - Complete Schedule 10E	7.		
8. Adjusted Tax Due (Line 6 minus Line 7)	8.		
9. Collection Allowance (Multiply Line 8 by .016). If return filed or tax paid after due date enter zero (0)	9.		
10. Adjustment - Complete Schedule E-1 (Dollar amount only) <input type="checkbox"/> + <input type="checkbox"/> -	10.		
11. Total special fuel tax due (Line 8 minus Line 9 plus or minus Line 10)	11.		

Section 3: Calculation of Oil Inspection Fees Due (For Periods Beginning after June 30, 2005 Only)

1. Total billed gallons (From Section 2, Line 5)	1.		
2. Oil inspection fees due (Multiply Line 1 by \$0.01)	2.		
3. Adjustments (Schedule E-1 must be attached and is subject to Department approval) <input type="checkbox"/> + <input type="checkbox"/> -	3.		
4. Total oil inspection fees due (Line 2 plus or minus Line 3)	4.		


Section 4: Calculation of Total Amount Due

1. Total amount due (Section 2, Line 11 plus Section 3, Line 4)	1.		
2. Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater. Five dollars (\$5.00) is due on a late report showing no tax due.)	2.		
3. Interest (Interest must be added if report is filed after the due date. Contact the Department for daily interest rates.)	3.		
4. Net tax due (Line 1 plus Line 2 plus Line 3)	4.		
5. Payment(s)	5.		
6. Balance due (Line 4 minus 5)	6.		
For Department Use Only			
Check Amount:	Check Number:		

Under the penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Typed or Printed Name	Title
	Date Signed	Telephone Number ()

☐ **Please Check Box If Last Filing** **Date Business Closed** / /Make check payable to Indiana Department of Revenue and mail to: **P.O. Box 6080, Indianapolis, Indiana 46206-6080** (Please include license number on check.)

	A As Reported or Last Determined		B Amount of Change (Supporting Schedule Must Be Attached)	C Current Amount
Section A: Receipts	From Schedule	Use Whole Gallons Only	Use Whole Gallons Only	Use Whole Gallons Only
1. Gallons Received Tax Paid (Carry forward to Section 2, Line 4 on front of return)	1			
2. Gallons Received for Export (To be completed only by licensed exporters)	2E			
3. Gallons of Nontaxable Fuel Received and Sold or Used For a Taxable Purpose	2K			
4. Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid	3			
5. Total Receipts (Add Lines 1 through 4, carry forward to Section 2, Line 1 on front of return)				
Section B: Disbursements	From Schedule	Use Whole Gallons Only	Use Whole Gallons Only	Use Whole Gallons Only
1. Gallons Delivered Tax Collected and Gallons Blended or Dyed Fuel Used	5			
2. Diversions (Special fuel only) 	11			
3. Taxable Gallons Sold or Used (Carry forward to Section 2, Line 3 on front of return)				
4. Gallons Delivered Via Rail, Pipeline or Vessel to Licensed Suppliers, Tax Not Collected	6			
5. Gallons Disbursed on Exchange for Other Suppliers or Permissive Suppliers	6X			
6. Gallons Exported by License Holder	7			
7. Gallons Sold to Unlicensed Exporters for Export	7A			
8. Gallons Sold to Licensed Exporters for Export	7B			
9. Gallons of Undyed Fuel Sold to the U.S. Government - Tax Exempt	8			
10. Gallons Sold of Tax Exempt Dyed Fuel	10			
11. Total Non-Taxable Disbursements (Add Lines 4 through 10; carry forward to Section 2, Line 2 on front of return)				

(Information Only) Reporting of IVP Numbers Given By the Department

IVP Number	IVP Payment	IVP Number	IVP Payment
1.		7.	
2.		8.	
3.		9.	
4.		10.	
5.		11.	
6.		12.	

**Instructions for Completing
Amended Consolidated Special Fuel Monthly Tax Return
SF-900X**

Who should file this return?

You should file this form if you are an Indiana licensed special fuel supplier, permissive supplier, exporter, importer, or blender and you need to amend or change a previously filed Consolidated Special Fuel Monthly Tax Return, Form SF-900.

Completing the Form

You should refer to the instructions for your original Consolidated Special Fuel Monthly Tax Return, and related schedules, for the tax period being amended.

Enter your company's identifying information on form SF-900X and all accompanying schedules. Complete all information, leaving nothing blank. It is critical that you use the same license number on this report that is shown on your actual license. A separate SF-900X must be filed for each tax period requiring an amendment.

Column A: Complete column A by entering the amounts as reported on your original tax return, or as previously amended. (If previously amended, column A will be the amounts reported in column C of the previously filed amended return.)

Column B: Use this column to report changes in line amounts from those previously reported. Changes in column B **must** be documented by attaching the corresponding schedules, as amended. If there is no change to a particular line entry, enter zero (-0-).

Column C: This column is calculated by changing the amounts reported in column A according to any changes made in Column B. All lines must be completed even if some lines do not change.

Amount Due: If Column C, Section 4, line 4 is greater than Column C, Section 4, line 5, you owe additional tax. Enter this amount in Column C, Section 4, line 6. This is the amount of tax due. *Caution: The amount of tax you owe should be increased by the penalty and interest due on late payments. Be certain you have completed Section 4, lines 2 and 3 to reflect any penalty and interest due.**

Refund Due: If Column C, Section 4, line 4 is less than Column C, Section 4, line 5, you are due a refund. Enter the amount of your calculated refund in Column C, Section 4, line 6 in brackets [example].

Sign your return, and be sure that it is mailed and postmarked within the statute of limitations period. Your claim for refund will be processed within 90 days of receipt; your refund will be issued, or you will receive an explanation for why the refund was denied or reduced.

*** Licensed Indiana suppliers and permissive suppliers must make all payments by Electronic Funds Transfer.**

**What is the Statute of Limitations
Period for Refunds?**

Generally, you have three (3) years from the date the fuel was purchased and the tax paid to claim a refund.

What if I Have Other Questions?

If you have other questions, contact our office by calling (317) 615-2630. You may email us at fetax@dor.in.gov, or you can write to us at:

Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080

Special Fuel Transporter Schedule Descriptions (SF-401)

SF-401 SCHEDULES		
SCHEDULE 1A	<p>EXPORTS</p> <p>This schedule is completed to show all loads of fuel that are transported, in vehicles with a capacity greater than 5,400 gallons, from a point inside Indiana to a point outside Indiana.</p>	TRANSPORTER
SCHEDULE 2A	<p>IMPORTS</p> <p>This schedule is completed to show all loads of fuel that are transported, regardless of the vehicle capacity, from a point outside Indiana to a point inside Indiana.</p>	TRANSPORTER
SCHEDULE 3A	<p>IN-STATE TRANSFERS</p> <p>This schedule is completed when transporting special fuel from a point starting within Indiana to a point ending in Indiana, when the vehicle capacity transporting is greater than 5,400 gallons.</p>	TRANSPORTER

**SF-401**SF# 46287
(R2/05-07)

Indiana Department of Revenue

**Transporter's
Monthly Tax Return****Due date is the 25th of the following month.**

For the month of: _____ 20____

Name of License Holder (As indicated on License)					
Mailing Address (Street or P.O. Box Number)					
City or Town	State	Zip Code	Telephone Number		
License Number	Federal Identification Number		Motor Carrier/IFTA Number		
		Net Gallons			
		From Schedule	Column A Special Fuel (Dyed and Clear Diesel Fuel, Biodiesel and Blended Biodiesel)	Column B Gasoline (Gasoline, Gasohol)	Column C Other Products (Jet Fuel, Kerosene)
1. Total gallons of fuel loaded from an Indiana terminal or bulk plant and delivered to another state.		1A			
2. Total gallons of fuel loaded from an out-of-state terminal or bulk plant and delivered into Indiana.		2A			
3. Total gallons of fuel loaded from an Indiana terminal or bulk plant and delivered within Indiana.		3A			
4. Total gallons of fuel transported (Add lines 1, 2, and 3).					

Transporter's Schedule of Deliveries
Schedules 1A, 2A and 3A must be attached to this report

Mail Return To: Indiana Department of Revenue, P.O. Box 6080, Indianapolis, IN 46206-6080

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Typed or Printed Name	Title
	Date Signed	Telephone Number ()

Important! A return must be filed each month, within 25 days following the last day of the month being reported.
Failure to submit this report could result in a civil penalty of \$1,000 for each violation.

**Instructions for Completing
Fuel Transporter's Monthly Tax Return
Schedule SF-401**

Who should file this return?

Every person who transports fuel from a point outside Indiana to a point inside Indiana or from a point inside Indiana to a point outside Indiana by truck, barge, rail and/or pipeline is required to file this return.

When is the return due?

The Fuel Transporter's Monthly Tax Return, Form SF-401, and supporting schedules are due by the 25th day of the month following the month for which the return is being filed. Example: A return for the reporting period of January is due by the 25th of February.

How do I complete the SF-401?

Indicate at the top of the return the reporting period for which you are filing. Enter your company's identifying information as indicated on your Indiana Fuel License.

Line 1 Enter the total gallons of fuel transported by you **to** another state from Schedule 1A-Exports.

Line 2 Enter the total gallons of fuel transported by you **from** another state into Indiana from attached Schedule 2A - Imports.

Line 3 Enter the total gallons of fuel loaded from an Indiana terminal or bulk plant and transported by you **within** the state of Indiana from Schedule 3A - Instate Transfers.

Line 4 Enter the total gallons of fuel transported.
(Add lines 1, 2, and 3.)

Reminder! Be sure to sign and date your return. Failure to do so may result in penalties for filing an incomplete return.

**Schedule of Deliveries
Schedules 1A, 2A and 3A**

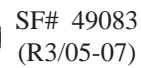
Schedule 1A - Exports: This schedule is to be completed when transporting fuel from a point inside Indiana to a point outside of Indiana. This reporting requirement is not required for exports delivered by vehicles with a capacity of less than 5,400 gallons. Exports in vehicles with a capacity greater than 5,400 gallons would be reported as follows:

1) Loads/Deliveries to a single location greater than 500 gallons must be itemized on Schedule 1A. All information must be completed for each of these transactions.

2) Loads/Deliveries to a single location of 500 gallons or less may be grouped together and reported as "Various."

Schedule 2A - Imports: This schedule is to be completed when transporting fuel from a point outside of Indiana to a point inside Indiana. This reporting requirement includes all vehicles, **regardless of capacity**. Each load/delivery imported must be listed regardless of the number of gallons.

Schedule 3A - In-State Transfers: This schedule should be completed when transporting fuel from a point starting inside Indiana to a point ending in Indiana. This reporting requirement is not required for vehicles with a capacity of less than 5,400 gallons. Each load/delivery imported in a vehicle over 5,400 gallons must be listed regardless of the number of gallons imported.



You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

License Holder	License Number	FEIN	Month / Year
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- ☐ 1A Exports
- ☐ 2A Imports
- ☐ 3A In-State Transfers

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection	
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

Person Hiring the Carrier		Seller Information (Fuel Withdrawn From)		(5) Mode	(6) State of Origin	Delivered to			(10) Document Date	(11) Document Number	(12) Gross Gallons	(13) Billed or Net Gallons	(14) Import Verification Number
(1) Name	(2) FEIN	(3) Name	(4) FEIN			(7) Name	(8) FEIN	(9) Destination State					
Total													

Instructions for Completing Schedule of Deliveries Schedules 1A, 2A and 3A

Before You Begin:

Enter your identifying information as it is reflected on your Indiana Transporter's License. Check the appropriate schedule type that you are completing as well as the product type, *and complete a separate schedule for each fuel product type.*

Schedule 1A: Exports: This schedule must be completed when transporting fuel from a point inside Indiana to a point outside of Indiana. **This reporting requirement is not required for exports delivered by vehicles with a capacity of less than 5,400 gallons.** Exports in vehicles with a capacity greater than 5,400 gallons should be reported as follows:

- 1) Loads/Deliveries to a single location greater than 500 gallons must be itemized on Schedule 1A. All information must be completed for each of these transactions.
- 2) Loads/Deliveries to a single location of 500 gallons or less may be grouped together and reported as "VARIOUS".

Carry the totals from Schedule(s) 1A, Column 13 to Line 1 of SF-401.

Schedule 2A: Imports: This schedule must be completed when transporting fuel from a point outside of Indiana to a point inside Indiana. This reporting requirement includes all vehicles, regardless of capacity. **Each load/delivery imported must be listed regardless of the number of gallons. Carry the totals from Schedule(s) 2A, Column 13 to Line 2 of SF-401.**

Schedule 3A: In-State Transfers: This schedule must be completed when transporting fuel from a point starting inside Indiana to a point ending in Indiana. This reporting requirement is not required for vehicles with a capacity of less than 5,400 gallons. Each load/delivery imported in a vehicle over 5,400 gallons must be listed regardless of the number of gallons imported. **Carry the totals from Schedule(s) 3A, Column 13 to Line 3 of SF-401.**

Column Instructions:

Note: When a transport load is split between more than one customer, you must indicate each delivery as a separate line item.

Column 1 and 2: Enter the name, address and Federal Identification Number (FEIN) of the person hiring the transporter. If you are transporting your own fuel, then enter your company's name and FEIN.

Column 3 and 4: Enter the name, address and Federal Identification Number (FEIN) of the company selling the special fuel. This should be the company name and location from which the fuel was actually withdrawn.

Example: Webb Oil (a non-licensed entity) contacts Eaton Transport to pick up fuel from ABC Company (From whose account storage the fuel was withdrawn) to be delivered to Webb Oil's customer Beverly Oil in Greenwood, Indiana.

Webb Oil	"Person Hiring Carrier"	Columns 1 & 2
Eaton Transport	Person Filing the SF-401	
Complete Identifying Information at Top of Schedule		

ABC Company	"Seller" (Fuel Withdrawn From)	Columns 3 & 4
Beverly Oil	"Person Delivered To"	Columns 7, 8 & 9

Column 5: Enter the mode of transportation used to transport the product:

J= Truck	PL= Pipeline
R= Rail	B= Barge
ST= Stock Transfer	BA= Book Adjustment
S= Ship (Great Lakes or Ocean Marine Vessel)	

Column 6: State of Origin: Enter the state from which the product was transported. If the product was loaded at a terminal, enter the terminal code assigned to that terminal.

Column 7, 8 and 9: Enter the name, Federal Identification Number (FEIN - you may need to contact the shipper or person hiring you as the carrier if you are acting in the capacity of a common carrier for this information), and address of the company to which the product was delivered (final delivery point). Destination state should be included. You are not required to provide identification numbers (Column 8) for deliveries of home heating fuel to residential customers.

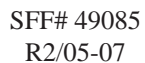
Column 10: Enter the date the product was delivered as shown on the document issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, enter the date shown on the pipeline or barge ticket. If the fuel is from a bulk plant facility, enter the date shown on the load or delivery ticket issued by the bulk plant operator.

Column 11: Enter the identifying number from the document issued at the terminal when product is removed over the rack. In the case of pipeline or barge movements, enter the pipeline or barge ticket number. If the fuel is from a bulk plant facility, enter the identifying number from the load or delivery ticket issued by the bulk plant operator.

Column 12: Enter the amount of gross gallons as shown on the shipping document.

Column 13: Enter the amount of billed or net gallons as shown on the shipping document.

Column 14: Enter the Import Verification Number (if applicable) as shown on the shipping document. **Note:** *Per Indiana Code 6-6-2.5-62 it is unlawful for a transporter to bring into Indiana, on behalf of an importer, taxable fuel unless an import verification number has been obtained. A person who knowingly violates or knowingly aids and abets another person in violating this subsection commits a Class D felony.* **Important: Please do not use any forms not approved by the Indiana Department of Revenue.**



Schedule 11

Supplier Name

License Number

FEIN

Month / Year

You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection	
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

Carrier Information		(3) Mode	(4)		(5) Terminal Code	Purchaser Information		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons	(13) Diversion Number
(1) Carrier Name	(2) Carrier FEIN		Original Dest. State	Revised Dest. State		(6) Purchaser Name	(7) Purchaser FEIN						
Total													

Instructions for Completing Schedule of Diversions Schedule 11

Who Should File This Schedule?

All special fuel transported in a motor vehicle with a capacity of more than five thousand four hundred (5,400) gallons must be accompanied by a machine printed shipping paper/bill of lading which includes the 1) name of the seller, 2) name of the purchaser, 3) type of fuel transported, 4) amount of fuel transported, 5) origin state and destination state of the load, 6) whether the fuel is dyed or undyed, and 7) if the destination state is Indiana, the document must state on its face the following: "Indiana special fuel tax billed or collected by supplier or Indiana special fuel tax billed or collected by permissive supplier" or similar wording that has been approved by the Department. Anytime an incorrect shipping paper has been issued or fuel is diverted from the original destination state, a "diversion number" must be obtained from the Department. The diversion number and the corrected information must then be entered on the shipping paper before the fuel can be transported. This schedule should reflect all loads of fuel that have been diverted during the reporting period.

The diversion is to be reported by the company diverting the fuel. The "diversion number" must be obtained before the diversion occurs. To obtain diversion numbers, contact www.fueltrac.us. Failure to comply may result in penalties including fines and/or impoundment, seizure and subsequent sale of your cargo.

Before You Begin:

Enter your identifying information as it is reflected on your Indiana Special Fuel License. Be certain to complete a separate schedule for each fuel product type that you circle. If product type "Other" is specified please name the specific fuel type.

Note: All loads of diverted fuel are to be reported on this schedule. This includes tax paid purchases diverted to out-of-state locations and imports into Indiana from another state, tax unpaid.

Column Instructions:

Columns 1 and 2: Enter the name and Federal Identification Number (FEIN) of the company that transports the fuel. **This may be you.**

Column 3: Enter the mode of transport. One of the following codes should be used for each entry

J = Truck	P L = Pipeline
R = Rail	B = Barge
ST = Stock Transfer	BA = Book Adjustment
S = Ship (Great Lakes or Ocean Marine Vessel)	

Column 4: Enter the original destination state as printed on the manifest or bill of lading and the state to which the fuel is being diverted.

Column 5: Enter the terminal code number assigned by the IRS.

Columns 6, 7, 8, and 9: Enter the purchaser's information, the date shipped, and the document number. Invoice numbers cannot be used in lieu of bill of lading or manifest number.

Column 10: Enter the net gallons.

Column 11: Enter the gross gallons.

Column 12: Enter the billed (invoiced) gallons. This should equal either the net or the gross gallons.

Column 13: Enter the diversion number assigned to you by the Department. If you have not obtained a diversion number for each entry, contact the Department for further assistance.

**SF-401X**SF# 47735
(R2/05-07)Indiana Department of Revenue
**Amended Transporter's
Monthly Tax Return**

For the month of: _____ 20____

Gallons as Amended

Name of License Holder (As indicated on License)							
Mailing Address (Street or P.O. Box Number)							
City or Town		State		Zip Code		Telephone Number	
License Number		Federal Identification Number			Motor Carrier/IFTA Number		
		Gallons as Previously Reported			Gallons as Amended		
	From Schedule	Column A Special Fuel (Dyed and Clear Diesel Fuel, Biodiesel and Blended Biodiesel)	Column B Gasoline (Gasoline, Gasohol)	Column C Other Products (Jet Fuel, Kerosene)	Column A Special Fuel (Dyed and Clear Diesel Fuel, Biodiesel and Blended Biodiesel)	Column B Gasoline (Gasoline, Gasohol)	Column C Other Products (Jet Fuel, Kerosene)
1.	Total gallons of fuel loaded from an Indiana terminal or bulk plant and delivered to another state.	1A					
2.	Total gallons of fuel loaded from an out-of-state terminal or bulk plant and delivered into Indiana.	2A					
3.	Total gallons of fuel loaded from an Indiana terminal or bulk plant and delivered within Indiana.	3A					
4.	Total gallons of fuel transported. (Add lines 1, 2, and 3).						

Transporter's Schedule of Deliveries
Schedules 1A, 2A and 3A must be attached to this report**Mail Return To:** Indiana Department of Revenue, P.O. Box 6080, Indianapolis, IN 46206-6080

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Typed or Printed Name	Title
	Date Signed	Telephone Number ()

Important! A return must be filed each month, within 25 days following the last day of the month being reported. Failure to submit this report could result in a civil penalty of \$1,000 for each violation.

**Instructions for Completing
Amended Fuel Transporter's Monthly Tax Return
Schedule SF-401X**

Who should file this return?

You should file this form if you are an Indiana Licensed Fuel Transporter and you need to amend or change a previously filed Fuel Transporter's Monthly Tax Return, Form SF-401.

How do I complete the SF-401X?

You should refer to the instructions for your original Fuel Transporter's Monthly Tax Return, and related schedules, for the tax period being amended.

Gallons as Previously Reported

Complete lines 1 through 4 of Column A, Column B and Column C by entering the amounts as reported on your original tax return, or as previously amended. (If previously amended, lines 1 through 4 will be the amounts reported in column titled "Gallons as Amended" of the previously filed amended return.)

Gallons as Amended

Use this column to report changes in line amounts from those previously reported. Changes in column titled "Gallons as Amended" **must** be documented by attaching the corresponding schedules, as amended. If there is no change to a particular line entry, enter zero.

What if I have other questions?

If you have additional questions, please contact our office by calling (317) 615-2630, or write to us at:

**Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080**

Consolidated Gasoline Monthly Schedule Descriptions (MF-360)

Form MF-360 SCHEDULES

RECEIPTS

SCHEDULE 1A	<p>GALLONS RECEIVED INTO TERMINAL STORAGE, TAX PAID</p> <p>This schedule should be completed anytime you receive tax paid product by any means.</p>	<p>GASOHOL BLENDER GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>
SCHEDULE 2	<p>GALLONS RECEIVED FROM LICENSED GASOLINE DISTRIBUTOR OR OIL INSPECTION DISTRIBUTOR, TAX UNPAID</p> <p>This schedule should be completed anytime you receive untaxed product.</p>	<p>GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>
SCHEDULE 2K	<p>GALLONS OF NONTAXABLE FUEL RECEIVED AND SOLD OR USED FOR A TAXABLE PURPOSE</p> <p>This schedule should be completed to report gallons of non-taxable fuel you have blended for resale or blended for your own taxable use.</p>	<p>GASOHOL BLENDER</p>
SCHEDULE 2X	<p>GALLONS RECEIVED FROM DISTRIBUTOR ON EXCHANGE</p> <p>This schedule should be used anytime you receive gasoline through an exchange agreement on which you did not pay the tax. An example of this would be if you sell to and invoice your customer for gallons actually disbursed by another Distributor with whom you have an exchange agreement. Although the other Distributor made the distribution, the receipt and responsibility of the tax is yours.</p>	<p>GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>
SCHEDULE 3	<p>GALLONS IMPORTED VIA TRUCK, BARGE OR RAIL, TAX UNPAID</p> <p>This schedule is to be completed anytime you receive imported gallons, via truck delivery, barge, or rail, into non-terminal storage, on which no Indiana fuel tax has been paid. This would include gallons picked up for direct delivery to your customers or delivery into your retail outlets. Do not report gallons received into your terminal storage on this schedule.</p>	<p>GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>

Consolidated Gasoline Monthly Schedule Descriptions (MF-360 cont.)

Receipts Cont.		
SCHEDULE 4	<p>GALLONS IMPORTED INTO OWN STORAGE TAX FREE</p> <p>This schedule is to be completed anytime you receive imported gallons, via truck delivery, barge, or rail on which Indiana fuel tax has not been paid.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>
	DISBURSEMENTS	
SCHEDULE 5	<p>GALLONS DELIVERED TAX COLLECTED</p> <p>This schedule is to be completed if you sell fuel which you have purchased tax paid and/or unpaid and have collected the Indiana fuel tax from the purchaser. This only includes gallons disbursed from your own storage and untaxed imports delivered directly to your customer (Schedule 3). Also include your company's own taxable usage on this schedule.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p> <p>GASOHOL BLENDER</p>
SCHEDULE 6D	<p>GALLONS DELIVERED TO LICENSED DISTRIBUTORS, TAX NOT COLLECTED</p> <p>This schedule should be completed to report gallons sold tax exempt to other licensed Distributors.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>
SCHEDULE 6X	<p>GALLONS DISBURSED ON EXCHANGE</p> <p>This schedule should be completed anytime you disburse gallons through an exchange agreement on which tax was not billed.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>
SCHEDULE 7	<p>GALLONS EXPORTED TO STATE OF _____</p> <p>This schedule includes gallons exported by you to other states. If you export to more than one state, separate schedules must be completed for each state and must be prepared in duplicate.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>

Consolidated Gasoline Monthly Schedule Descriptions (MF-360 cont.)

SCHEDULE 8	<p>GALLONS OF FUEL SOLD TO THE U.S. GOVERNMENT TAX EXEMPT</p> <p>This schedule includes gallons of fuel sold to the U.S. Government located in Indiana.</p>	GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR
SCHEDULE 10A	<p>GALLONS DELIVERED TO MARINA FUEL DEALERS</p> <p>This schedule includes gallons sold to Marina Fuel Dealers. A marina fuel dealer must supply you with proof of its license. If the customer is not licensed, you are required to collect the tax and remit it to the state.</p>	GASOLINE DISTRIBUTOR
SCHEDULE 10B	<p>GALLONS DELIVERED TO AVIATION FUEL DEALERS</p> <p>This schedule includes gallons sold to Aviation Fuel Dealers. An aviation fuel dealer must supply you with proof of its license. If the customer is not licensed, you are required to collect the tax and remit it to the state.</p>	GASOLINE DISTRIBUTOR

**MF-360**SF# 49276
(R2)05-07Indiana Department of Revenue
**Consolidated Gasoline
Monthly Tax Return****Due date is the 20th of the following month.**


For the month of: _____ 20____

Name of License Holder (as indicated on license)			License Number (as indicated on license)	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Business Telephone Number	Contact Name


Section 1: Filing Types

This is a consolidated return for all license types listed below. Place an "X" in the box to the left of each license type for which you are licensed.

☐ **Gasoline**☐ **Oil Inspection Distributor**☐ **Gasohol Blender****Section 2: Calculation of Gasoline Taxes Due**

1. Total receipts (From Section A, Line 7, Column D on back of return)	1.	
2. Total non-taxable disbursements (From Section B, Line 9, Column D on back of return)	2.	
3. Gallons received, gasoline tax paid (From Section A, Line 1, Column A on back of return)	3.	
4. Billed taxable gallons (Line 1 minus Line 2 minus Line 3)	4.	
5. Licensed gasoline distributor deduction (Multiply Line 4 by 0.016)	5.	
6. Billed taxable gallons (Line 4 minus Line 5)	6.	
7. Gasoline tax due (Multiply Line 6 by \$0.18)	7.	
8. Adjustments (Schedule E-1 must be attached and is subject to Department approval) 	8.	
9. Total gasoline tax due (Line 7 plus or minus Line 8)	9.	

Section 3: Calculation of Oil Inspection Fees Due

1. Total receipts (From Section A, Line 8, Column D on back of return)	1.	
2. Total non-taxable disbursements (From Section B, Line 10, Column D on back of return)	2.	
3. Gallons received, oil inspection fee paid (From Section A, Line 1, Columns D on back of return)	3.	
4. Billed taxable gallons (Line 1 minus Line 2 minus Line 3)	4.	
5. Oil inspection fees due (Multiply Line 4 by \$0.01)	5.	
6. Adjustments (Schedule E-1 must be attached and is subject to Department approval) 	6.	
7. Total oil inspection fees due (Line 5 plus or minus Line 6)	7.	

Section 4: Calculation of Total Amount Due

1. Total amount due (Section 2, Line 9 plus Section 3, Line 7)	1.	
2. Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater. Five dollars (\$5.00) is due on a late report showing no tax due.)	2.	
3. Interest (Interest must be added if report is filed after the due date. Contact the Department for daily interest rates.)	3.	
4. Net tax due (Line 1 plus Line 2 plus Line 3)	4.	
5. Payment(s)	5.	
6. Balance due (Line 4 minus Line 5)	For Department Use Only	
	Check Amount:	Check Number:
7. Gallons of gasoline sold to taxable marina	7.	

Make checks payable to Indiana Department of Revenue and mail to: P.O. Box 510, Indianapolis, Indiana 46206-0510. **Include your License Number on check.**
Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Taxpayer or Authorized Agent	Type or Print Name	Title
	Date Signed	Telephone Number ()
<input type="checkbox"/> Please Check Box If Last Filing	Date Business Closed ____ / ____ / ____	

Section A: Receipts	From Schedule	Gasoline/ Aviation Gasoline/Gasohol A	K-1/K-2 Kerosene B	All Other Products C	Totals D
1. Gallons received, gasoline tax or inspection fee paid	1A				
2. Gallons received from licensed distributors or oil inspection distributors, tax unpaid	2				
3. Gallons of non-taxable fuel received and sold or used for a taxable purpose	2K				
4. Gallons received from licensed distributors on exchange agreements, tax unpaid	2X				
5. Gallons imported directly to customer	3				
6. Gallons imported into own storage	4				
7. Total receipts - add Lines 1-6, carry total (Column D) to Section 2, Line 1 on front					
8. Total Receipts - add Lines 1-6, carry total (Column D) to Section 3, Line 1 on front					
Section B: Disbursements	From Schedule	Gasoline/ Aviation Gasoline/Gasohol A	K-1/K-2 Kerosene B	All Other Products C	Totals D
1. Gallons delivered, tax collected	5				
2. Gallons sold to licensed distributors, tax not collected	6D				
3. Gallons disbursed on exchange	6X				
4. Gallons exported (must be filed in duplicate)	7				
5. Gallons delivered to U.S. Government - tax exempt	8				
6. Gallons delivered to licensed marina fuel dealers	10A				
7. Gallons delivered to licensed aviation fuel dealers	10B				
8. Miscellaneous deduction - theft/loss	E-1				
8a. Miscellaneous deduction - off road, other	E-1				
9. Total non-taxable disbursements - add Lines 2-8a, carry total to Section 2 line 2 on front.					
10. Total non-taxable disbursements - add Lines 2-5, carry total to Section 3 line 2 on front					

Instructions for Completing Consolidated Gasoline Monthly Tax Return (MF-360)

Who should file this return?

A gasoline tax is imposed on every gallon of gasoline received in Indiana less those deductions provided by law. The gasoline tax rate is eighteen cents (\$0.18) per gallon. Each person who holds a valid Indiana Gasoline Distributor's License must file Form MF-360, Consolidated Gasoline Monthly Tax Return and schedules with the Indiana Department of Revenue. Distributors are required to indicate on such returns all gasoline received as well as support all deductions claimed, during the month for which the return is filed. A return must be filed each month, even if the distributor has no activity to report on the return.

When is the return/payment due?

Form MF-360 and schedules must be filed on or before the twentieth (20th) day of the month immediately following the month for which the report is being filed. If the 20th day of the month falls on a Saturday, Sunday or a state or national legal holiday, the due date of the return is the next succeeding day that is not a Saturday, Sunday or such holiday. To be considered timely filed by the department, the return must be postmarked no later than the due date of the return.

How do I complete the MF-360?

Complete Form MF-360 as instructed below:

STEP 1: Indicate the reporting period for which you are filing. Enter your identifying information as it is reflected on your Indiana Fuel Tax License.

STEP 2: Complete all receipt and disbursement schedules by entering the totals in Sections A & B on the reverse side of the MF-360. Detailed instructions for reporting fuel transactions on the corresponding receipt and disbursements schedules are found in the instructions for each schedule.

STEP 3: Carry specific line totals from Section A and B, on the back of the MF-360, to the appropriate sections on the front of the MF-360.

Indicate the reporting period for which you are filing. Enter your identifying information as it is reflected on your Indiana Fuel Tax License.

Section 1

Place an "X" in the box for each license type for which your return is being filed. Example: If you are a licensed Gasoline Distributor you will place an "X" in that box.

Section 2 Calculation of Gasoline Taxes Due

Line 1: Enter the total amount of gasoline purchased, acquired or imported during the month from Section A, Line 7 Column D on back of return.

Line 2: Enter the total of non-taxable disbursements made during the month from Section B, Line 9, Column D on back of return.

Line 3: Enter the total gallons of gasoline received, gasoline tax paid From Section A, Line 1, Column A on back of return.

Line 4: Enter the total billed taxable gallons (Line 1 minus Line 2 minus Line 3).

Line 5: Licensed Gasoline Distributors who file their returns timely and remit all amounts of tax due timely are entitled to claim a gallonage allowance of one and six-tenths percent (1.6%) of the gallons of gasoline received, less deductions. The deduction will not be allowed if a monthly return and schedules and/or tax remittance is filed after the due date of the return.

Line 6: Enter the total billed taxable gallons (Line 4 minus Line 5).

Line 7: Enter the tax due (multiply Line 6 by \$0.18).

Line 8: Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If line 8 is a negative amount, be certain that you circle the "-" sign in the box to the left of your Line 8 entry.

Line 9: Enter the total gasoline tax due (Line 7 plus or minus Line 8).

Section 3

Calculation Of Oil Inspection Fees Due

Line 1: Enter the total amount of gasoline, kerosene and other products purchased, acquired or imported during the month (from Section A, Line 8, Column D on back of return).

Line 2: Enter the total of non-taxable disbursements made during the month (from Section B, Line 10, Column D on back of return).

Line 3: Enter the total gallons received, oil inspection fee paid (from Section A, Line 1, Column D).

Line 4: Enter the total billed taxable gallons (Line 1 minus Line 2 minus Line 3).

Line 5: Enter the tax due (multiply Line 4 by \$.01).

Line 6: Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If Line 6 is a negative amount, be certain that you circle the “-” sign in the box to the left of your Line 6 entry.

Line 7: Enter the total oil inspection fee due (Line 5 plus or minus Line 6).

Section 4

Calculation of Total Amount Due

Line 1: Enter your total combined tax due (Section 2, Line 9 plus Section 3, Line 7).

Line 2: Enter 10% penalty on any tax that is submitted after the due date.

Line 3: Enter the interest due on any late payment(s) of tax. To find the interest rate for the current year, see the interest rate section of the Fuel Tax Handbook.

Line 4: Enter the total tax due (Line 1 plus Line 2 plus Line 3).

Line 5: Enter any EFT payment(s) made.

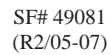
Line 6: Enter the balance due. Enclose a check or money order made payable to the Indiana Department of Revenue for the balance due.

Line 7: Indicate the total number of gallons of gasoline (including gasohol) sold to persons who own or operate taxable marine facilities upon which the gasoline tax was collected. The “taxable marine facility” means a boat livery located on an Indiana lake.

For Additional Information

Contact our office any weekday at (317) 615-2699 to obtain additional information. You may send us an email at fetax@dor.in.gov, or you may also write to:

Indiana Department of Revenue
Fuel Tax Section
P.O. Box 510
Indianapolis, IN 46206-0510



Schedules 1 through 4

Schedule of Receipts

Company Name	License Number	FEIN	Month / Year
--------------	----------------	------	--------------

You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

Schedule Type (Check One)

- ☐ 1 Gallons Received, Tax Paid, **(Special Fuel Returns Only)**
- ☐ 1A Gallons Received, Tax Paid **(Gasoline Return Only)**
- ☐ 2 Gallons Received from Licensed Distributor or Oil Inspection Distributor, Tax Unpaid **(Gasoline Only)**
- ☐ 2E Gallons Received for Export **(Special Fuel Exporter Only)**
- ☐ 2K Gallons of Non-Taxable Fuel Received and Sold or Used for a Taxable Purpose
- ☐ 2X Gallons Received from Distributor on Exchange **(Gasoline Only)**
- ☐ 3 Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid
- ☐ 4 Gallons Imported into Own Storage **(Gasoline Only)**

Product Code/Type (Check One)			
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/> For Use with Reporting Gasoline/Oil Inspection
	142	Kerosene	065 Gasoline
	160	Diesel Fuel - clear	124 Gasohol
	170	Biodiesel - undyed (blended product)	125 Aviation Fuel
	171	Biodiesel - dyed (blended product)	130 Jet Fuel
	228	Diesel Fuel - dyed	142 Kerosene
	B00	Biodiesel (B-100) - undyed	150 #1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed	161 Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)	231 No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed	E00 Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed	E85 85% Ethanol / 15% Gasoline
			M00 Methanol - (100%)
			OTH Other (specify)

Transporter Information		(3) Mode	(4) Point of		Purchased From Information				(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
(1) Name	(2) FEIN				(5) Name	(6) FEIN	(7) Date Received	(8) Document Number			
			Origin (State)	Dest. (State)							
Total											

**Instructions for Completing
Schedule of Receipts
Schedules 1 - 4**

Before you begin:

These schedules provide detail in support of the amount(s) shown as receipts on the Consolidated Special Fuel Monthly Tax Return, Form SF-900, and Consolidated Gasoline Monthly Tax Return, Form MF-360. Enter your identifying information as it is reflected on your Indiana Fuel Tax License. Be certain to check the appropriate schedule type that you are completing. *Complete a separate schedule for each fuel product type that you circle.* If product type "Other" is specified, please name specific fuel type.

Schedule Type: Indicate the appropriate schedule type you are completing:

- 1** Gallons Received , Tax Paid, **(Special Fuel Returns Only)**
- 1 A** Gallons Received, Tax Paid **(Gasoline Return Only)**
- 2** Gallons Received from Licensed Distributor or Oil Inspection Distributor, Tax Unpaid **(Gasoline Only)**
- 2 E** Gallons Received for Export **(Licensed Special Fuel Exporters Only)**
- 2 K** Gallons of Non-Taxable Fuel Received and Sold or Used for a Taxable Purpose
- 2 X** Gallons Received from Distributor on Exchange **(Gasoline Only)**
- 3** Gallons Imported Via Truck, Barge or Rail, Tax Unpaid
- 4** Gallons Imported into Own Storage **(Gasoline Only)**

Column Instructions:

Columns 1 and 2: Enter the name and Federal Employer's Identification Number (FEIN) of the company that transports the fuel.
This may or may not be your company.

Column 3: Enter the mode of transport. One of the following codes should be used for each entry.

J = Truck	P L = Pipeline
R = Rail	B = Barge
ST = Stock Transfer	BA = Book Adjustment
S = Ship (Great Lakes or Ocean Marine Vessel)	

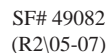
Column 4: Enter the point of origin and destination state.

Columns 5-8: Enter the seller's name and Federal Identification Number (FEIN), the date of receipt and the document number. Invoice numbers cannot be used in lieu of bill of lading or manifest numbers.

Column 9: Enter the net gallons.

Column 10: Enter the gross gallons.

Column 11: Enter the billed (invoiced) gallons, which should equal either the net or the gross gallons.



SF# 49082
(R2\05-07)

Company Name	License Number	FEIN	Month / Year
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You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

Schedule Type (Check One)

- ☐ 5 Gallons Delivered, Tax Collected and Gallons Blended or Dyed Fuel Used

☐ 6 Gallons Delivered Via Rail, Pipeline or Vessel to Licensed Suppliers, Tax Not Collected

☐ 6D Gallons Sold to Licensed Distributors, Tax Not Collected **(Gasoline Only)**

☐ 6X Gallons Disbursed on Exchange

☐ 7 Gallons Exported to State of _____ **(Must be filed in duplicate)**

☐ 7ASpecial Fuel Gallons Sold to Unlicensed Exporters for Export to State of _____ **(Dest. State Tax Collected) (Must be filed in duplicate)**

☐ 7BSpecial Fuel Gallons Sold to Licensed Exporters for Export to State of _____ **(Must be filed in duplicate)**

☐ 8 Gallons of Undyed Special Fuel, Gasoline and Kerosene sold to the U.S. Government Tax Exempt

☐ 8K Kerosene Sales **(SF-900 information only)**

☐ 10 Gallons Sold of Tax Exempt Dyed Fuel

☐ 10A Gallons Delivered to Marina Fuel Dealers

☐ 10B Gallons Delivered to Aviation Fuel Dealers

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel		<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection	
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

Transporter Information		(3) Mode	(4) Point of		(5) Term. Code	Sales / Delivery Information				(10) Net Gallons	(11) Gross Gallons	(12) Billed Gallons
(1) Name	(2) FEIN		Origin (State)	Dest. (State)		(6) Sold To	(7) FEIN	(8) Date Sent	(9) Document Number			

**Instructions for Completing
Schedule of Disbursements
Schedules 5 - 10**

Before you begin:

These schedules provide detail in support of the amount(s) shown as disbursements on the Consolidated Special Fuel Monthly Tax Return, Form SF-900, and Consolidated Gasoline Monthly Tax Return, Form MF-360. Enter your identifying information as it is reflected on your Indiana Fuel Tax License. Be certain to check the appropriate schedule type that you are completing, as well as the product type, and complete a separate schedule for each fuel product type. Disbursements should be reported on only one schedule. Sales of dyed product for export will be reported as an export, not a sale of dyed product.

Schedule Type: Indicate the appropriate schedule type you are completing:

- 5** Gallons Delivered, Tax Collected and Gallons Blended or Dyed Fuel Used
- 6** Gallons Delivered Via Rail, Pipeline, or Vessel To Licensed Suppliers, Tax Not Collected
- 6D** Gallons Sold to Licensed Distributor, Tax Not Collected **(Gasoline Only)**
- 6X** Gallons Disbursed on Exchange Through Exchange Agreements
- 7** Gallons Exported to State of _____
(Must be filed in duplicate)
- 7A** Special Fuel Gallons Sold to Unlicensed Exporters for Export to State of _____
(Must be filed in duplicate)
- 7B** Special Fuel Gallons Sold to Licensed Exporters for Export to State of _____
(Must be filed in duplicate)
- 8** Gallons of Undyed Special Fuel, Gasoline & Kerosene Sold to the U.S. Government - Tax Exempt
- 8K** Kerosene Sales **(SF-900 Information Only)**
- 10** Gallons Sold of Tax Exempt Dyed Fuel
- 10A** Gallons Delivered to Marina Fuel Dealers
- 10B** Gallons Delivered to Aviation Fuel Dealers

Column Instructions:

Columns 1 and 2: Enter the name and Federal Identification Number (FEIN) of the company that transports the fuel.
This may or may not be your company.

Column 3: Enter the mode of transport. One of the following codes should be used for each entry.

J	= Truck	PL	= Pipeline
R	= Rail	S	= Ship (Great Lakes or Ocean Vessel)
B	= Barge	ST	= Stock Transfer
BA	= Book Adjustment		

Column 4: Enter the point of origin and destination state.

Column 5: Enter the terminal code number assigned by the Internal Revenue Service (IRS).

Columns 6-9: Enter the purchaser's name and Federal Identification Number (FEIN), the date sent, and document number. Invoice numbers **cannot** be used in lieu of bill of lading or manifest numbers.

Column 10: Enter the net gallons.

Column 11: Enter the gross gallons.

Column 12: Enter the billed (invoiced) gallons. These should equal either net or gross gallons.



MF-360X
SF# 49875
(R2/05-07)

Indiana Department of Revenue
**Amended Consolidated
Gasoline Monthly Tax Return**

Due date is the 20th of the following month.

For the month of: _____ 20____

Name of License Holder (as indicated on license)			License Number (as indicated on license)	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Business Telephone Number ()	Contact Name

Section 1: Filing Types

This is a consolidated return for all license types listed below. Place an "X" in the box to the left of each license type for which you are licensed.

☐ Gasoline

☐ Oil Inspection Distributor

☐ Gasohol Blender

Section 2: Calculation of Gasoline Taxes Due

	A As Reported or Last Determined	B Amount of Change Supporting Schedule Must Be Attached	C Current Amount
1. Total Receipts (From Section A, Line 7; Column D, on Back of Return)	1.		
2. Total Non-Taxable Disbursements (From Section B, Line 9; Column D, on Back of Return)	2.		
3. Gallons Received, Gasoline Tax Paid (From Section A, Line 1; Column A, on Back of Return)	3.		
4. Billed Taxable Gallons (Line 1 minus Line 2 minus Line 3)	4.		
5. Licensed Gasoline Distributor Deduction (Multiply Line 4 by .016)	5.		
6. Billed Taxable Gallons (Line 4 minus Line 5)	6.		
7. Gasoline Tax Due (Multiply Line 6 by rate on tax chart one (1) in instructions)	7.		
8. Adjustments (Schedule E-1 must be attached and is subject to Department approval)	8.		
9. Total Gasoline Tax Due (Line 7 plus or minus Line 8)	9.		

Section 3: Calculation of Oil Inspection Fees Due

1. Total Receipts (From Section A, Line 8; Column D, on Back of Return)	1.		
2. Total Non-Taxable Disbursements (From Section B, Line 10; Column D, on Back of Return)	2.		
3. Gallons Received, Oil Inspection Fee Paid (From Section A, Line 1; Columns D, on Back of Return)	3.		
4. Billed Taxable Gallons (Line 1 minus Line 2 minus Line 3)	4.		
5. Oil Inspection Fees Due (Multiply Line 4 by rate on tax chart two (2) in instructions)	5.		
6. Adjustments (Schedule E-1 must be attached and is subject to Department approval)	6.		
7. Total Oil Inspection Fees Due (Line 5 plus or minus Line 6)	7.		

Section 4: Total Amount Due Calculation

1. Total Amount Due (Section 2, Line 9 plus Section 3, Line 7)	1.		
2. Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater. Five Dollars (\$5.00) is due on a late report showing no tax due.)	2.		
3. Interest (Interest must be added if report is filed after the due date. Contact the Department for daily interest rates.)	3.		
4. Net Tax Due (Line 1 plus Line 2 plus Line 3)	4.		
5. Payment(s)	5.		
6. Balance Due (Line 4 Minus Line 5)	6.		
For Department Use Only			
	Check Amount:	Check Number:	
7. Gallons of Gasoline Sold to Taxable Marinas	7.	A	B C

Make checks payable to Indiana Department of Revenue and mail to: P.O. Box 510, Indianapolis, Indiana 46206-0510. **Include your License Number on check.**

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief it is true, correct and complete.

Taxpayer or Authorized Agent	Type or Print Name	Title
	Date Signed	Telephone Number ()
<input type="checkbox"/> Please Check Box If Last Filing Date Business Closed / /		

Enter the corrected total amount of gallons on this page.					
Section A: Receipts	From Schedule	Gasoline/ Aviation Gasoline/Gasohol A	K-1/K-2 Kerosene B	All Other Products C	Totals D
1. Gallons received, excise tax paid	1A				
2. Gallons received from licensed distributors or oil inspection distributors, tax unpaid	2				
3. Gallons of non-taxable fuel received and sold or used for a taxable purpose	2K				
4. Gallons received from licensed distributors on exchange agreements, tax unpaid	2X				
5. Gallons imported directly to customer	3				
6. Gallons imported into own storage	4				
7. Total receipts - add Lines 1-6, carry total Column D to, Section 2, Line 1 on front					
8. Total receipts - add Lines 1-6, Carry total Column D to, Section 3, Line 1 on front					
Section B: Disbursement	From Schedule	Gasoline/ Aviation Gasoline/Gasohol A	K-1/K-2 Kerosene B	All Other Products C	Totals D
1. Gallons delivered, tax collected	5				
2. Gallons sold to licensed distributors, tax not collected	6D				
3. Gallons disbursed on exchange	6X				
4. Gallons exported (must be filed in duplicate)	7				
5. Gallons delivered to U.S. Government - tax exempt	8				
6. Gallons delivered to licensed marina fuel dealers	10A				
7. Gallons delivered to licensed aviation fuel dealers	10B				
8. Miscellaneous deduction - theft/loss	E-1				
8a. Miscellaneous deduction - off road, other	E-1				
9. Total non-taxable disbursements - add Lines 2-8a, carry total to Section 2, Line 2 on front.					
10. Total non-taxable disbursements - add Lines 2-5, carry total to Section 3, Line 2 on front					

Instructions for completing Consolidated Gasoline Monthly Tax Return (MF-360X)

Who should file this return?

You should file this form if you are an Indiana licensed gasoline distributor, oil inspection distributor, or gasohol blender and you need to amend or change a previously filed Consolidated Gasoline Monthly Tax Return, Form MF-360. If you have made a calculation error on your return you do not need to file an amendment. The department will make changes for you and will let you know the results.

Completing the Form

You should refer to the instructions for your original Consolidated Gasoline Monthly Tax Return, and related schedules, for the tax period being amended.

Enter your company's identifying information on Form MF-360X and all accompanying schedules. Complete all information, leaving nothing blank. It is critical that you use the same license number on this report that is shown on your actual license. A separate MF-360X must be filed for each tax period requiring an amendment.

Section 1

Place an "X" in the box to the left of each license type for which you are licensed

Sections A & B

Correct all applicable receipt and disbursement schedules and enter the amount of the corrected total gallons for each schedule in Sections A & B on the reverse side of the MF-360X.

Sections 2, 3, & 4

Column A: Should reflect all amounts previously reported on your original tax return, or a previously amended return. If a return has been previously amended, Column A will be the amounts reported in Column C of the previously filed amended return.

Column B: This column is the amount of change only. Use this column to report changes in line amounts from those previously reported. Changes in Column B must be documented by attaching the corresponding schedules, as amended. If there is no change to a particular line entry, enter zero.

Column C: This column is calculated by adding or subtracting the amounts in Column B from the amounts entered in Column A. If there is no change for a line in Column B, then carry the amount from Column A to Column C for that line.

Amount Due: If Section 4, Column C, Line 4 is greater than Section 4, Column C, Line 5, you owe additional tax. Enter this amount of tax due in Section 4, Column C, Line 6 and enclose your payment for the same. **Caution:** The amount of tax you owe must include penalty and interest due on late payments. Be certain you have completed Section 4, Column C, Lines 2 & 3, to reflect any penalty and interest due.

If money is owed on an amended return you should subtract the amount of collection allowance from gallons amended.

Refund Due: If Section 4, Column C, Line 4 is less than Section 4, Column C, Line 5, you are due a refund. Enter the amount of your calculated refund in Section 4, Column C, Line 6 in brackets (example). Sign your return, and ensure that it is mailed to us and postmarked within the required statute of limitations period. We will process your claim within 90 days of receipt, issue your refund, or explain why your claim is denied or reduced.

What is the Statute of Limitations Period for Refunds?

Within three (3) years after the end of the calendar year containing the taxable period in which the tax was erroneously collected IC 6-6-1.1-907(b).

What if I Have Other Questions?

If you have other questions, contact our office by calling (317) 615-2699. You may send us an email at fetax@dor.in.gov, or you can also write to us at:

Indiana Department of Revenue
P.O. Box 510
Indianapolis, IN 46206-0510

Chart 1 - Gasoline Tax Due

Prior to January 1, 2003 - Multiply Line 6 of Section 2 by \$0.15.

After December 31, 2002 Multiply Line 6 of Section 2 by \$0.18.

Chart 2 - Oil Inspection Fee

Prior to July 1, 2005 - Multiply Line 4 of Section 3 by \$0.008.

After June 30, 2005 - Multiply Line 4 of Section 3 by \$0.01.

**MF-600**SF# 11874
(R2/05-07)

Indiana Department of Revenue
**Petroleum Severance
Tax Return**

For the month of _____, 20____

Name	Mailing Address	License Number
City or Town	State	Zip Code
		Federal ID #

Table 1: Crude Oil

Date Purchased or Gathered	Unit Price Per Barrel	A. Quantity Gathered Or Purchased (#Barrel)	B. Value of Product (Price x Quantity)	C. Indicate Column A x \$.24 Per Barrel or Column B x 1% Whichever is Greater
Total of Column C.				

Table 2: Natural Gas

Date Purchased or Gathered	Unit Price Per MCF	A. Quantity Gathered or Purchased (#MCF)	B. Value of Product (Price x Quantity)	C. Indicate Column A x \$.03 per MCF or Column B x 1% Whichever is Greater
Total of Column C.				

1. Indicate the total amount of Crude Oil from Table 1, Column C.	1	
2. Indicate the total amount of Natural Gas from Table 2, Column C.	2	
3. Tax Due: Indicate the total of line 1 plus line 2.	3	
4. Plus or minus money adjustment (attach full explanation). <div style="text-align: right;"><div style="border: 1px solid black; padding: 2px; display: inline-block;">+ -</div></div>	4	
5. Adjusted tax due (line 3 plus or minus line 4).	5	
6. Penalty (if filed late).	6	
7. Interest (Interest must be added if filed after the due date. Contact the Department for the daily interest rates.)	7	
8. Total amount due (add lines 5, 6, and 7). Enclose your remittance for this amount.	For Department Use Only	
	Check Amount:	Check Number:
	8	

Make check payable to Indiana Department of Revenue and mail to: P.O. Box 6080, Indianapolis, Indiana 46206-6080. Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Type or Print Name	Title
	Date Signed	Telephone Number ()
Please Check Box If Last Filing <input type="checkbox"/> Date Business Closed		

Instructions for Completing the Petroleum Severance Tax Reporting Forms

Under the provisions of the Indiana Petroleum Severance Tax Law (Indiana Code 6-8-1-8) states:

A tax at a rate equal to the greater of:

- (1) one percent (1%) of the value of the petroleum; or
- (2) three cents (.03) per thousand (1,000) cubic feet (MCF) for natural gas and twenty-four cents (.24) per barrel for oil;

is hereby imposed as of the time of the severance for such petroleum from the land, upon all producers and owners thereof...

“Value” means the price paid for such petroleum products or their market value at the time of severance if gathered for consumption by the severing party. The tax is imposed at the time of sale or delivery from the place of production. Consequently, no transportation or freight allowances are to be used when determining the reporting value of the product for tax purposes.

“Petroleum” subject to the severance tax means and includes crude petroleum oil and gas, and other hydrocarbons, whether in liquid or gaseous form and regardless of gravity, which are severed from the land and produced from a well in the State of Indiana.

Reporting Requirements

Reports of severance activities are to be filed with the Fuel Tax Section within thirty (30) days after the last day of the calendar month being reported. Reports filed late will be subject to statutory penalty and interest charges.

The severance tax is to be reported by all purchasers of petroleum products or gatherers of petroleum products at the time such products are transported from the place of production. The purchaser or gatherer is imposed with the responsibility to make reports of the severance of petroleum products from the land and the payment of the tax thereupon for and on behalf of the owner or producer of the products as their interests may be.

Reporting Forms

Product producers or gatherers are to report their severance activities and the amounts of tax due thereon each month by using the Petroleum Severance Tax Reporting Form #1 (Form MF-600).

The completed form and remittance of tax due should be mailed to:

**Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080**

Any questions about these reporting requirements should be directed to the Fuel Tax Section. Telephone inquiries about the Petroleum Severance Tax should be directed to (317) 615-2630.

**SF-801**

SF# 46292

R2/05-07

Indiana Department of Revenue

Alternative Fuel Decal Application

Name (As shown on vehicle registration)	Federal Identification or Social Security Number (Must be provided)		
Address	City	State	Zip Code

Annual Motor Carrier or IFTA Permit Number (if applicable) _____

Registered Vehicle Identification Number	Year	Make	Model	Current Odometer Reading	Date of Purchase, Conversion or Registration	Is Vehicle Capable of Using Gas? Yes/No	Registered Gross Weight	Vehicle Category Number	Tax Rate from Rate Schedule
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

Total Decals Ordered

Tax Due

For Department Use Only		
Category #	From	To

For Department Use Only	
Check Amount:	Check Number:

**Keep copies of this application form in each
vehicle until you receive your decals!**

Under the penalty of perjury, I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief, it is true, complete and correct.

Taxpayer or Authorized Agent	Type or Print Name	Title
	Date Signed	Telephone Number ()
<input type="checkbox"/> Please Check Box If Last Filing Date Business Closed ____/____/____		

Instructions for Completing Alternative Fuel Decal Application SF-801

What is Alternative Fuel?

Technically, alternative fuel is a liquified petroleum gas, compressed natural gas product, or a combination of liquified petroleum gas and a compressed natural gas product used in an internal combustion engine or motor. Practically speaking, it is butane, LP gas, propane or compressed natural gas.

Who needs to purchase a decal?

Beginning in 1996, passenger vehicles weighing under 9,000 pounds, recreational vehicles, and trucks or buses, with a declared gross weight greater than 9,000 pounds but equal to or less than 11,000 pounds, are no longer required to pay the annual fee or obtain a decal, **unless** the vehicles are owned by a **public or private utility**. All alternative fuel delivery trucks powered by alternative fuel, with a declared gross weight greater than 11,000 pounds; all trucks and buses, powered by alternative fuel, with a declared gross weight greater than 11,000 pounds; and all road tractors powered by alternative fuel, must have a decal.

How do I know if I qualify as a public or private utility?

Utility means every plant or equipment within the state used for the conveyance of telegraph and telephone messages, or for the production, transmission, delivery, or furnishing of heat, light, water, or power, either directly or indirectly to the public, or for the collection, treatment, purification, and disposal in a sanitary manner of liquid and solid waste, sewage, night soil, and industrial waste, but said term shall not include a municipality that may acquire, own, or operate facilities for the collection, treatment, purification, and disposal in a sanitary manner of liquid and solid waste, sewage, night soil, and industrial waste.

Public utility means every corporation, company, individual, association of individuals, their lessees, trustees, or receivers appointed by any court whatsoever, that may own, operate, manage, or control any plant or equipment within the state for the conveyance of telegraph or telephone messages, or for the production, transmission, delivery, or furnishing of heat, light, water, or power, or for the collection, treatment, purification, and disposal in a sanitary manner of liquid and solid waste, sewage, night soil, and industrial waste, but said term shall not include a municipality that may acquire, own, or operate any of the foregoing facilities.

What if I'm just "passing through" Indiana?

Effective April 1, 1996, if you are traveling through Indiana and wish to purchase alternative fuel in our state, you will no longer be required to have a decal to do so.

How much are the decals?

The annual fee for the decal is based upon the type and weight of the vehicle. The fees range from \$100 to \$500 and are illustrated in the rate schedule on the next page.

How long is the decal valid?

Decals are valid from April 1 through March 31; however, we may grant you a 30 day extension.

Are there any exemptions from this tax?

Yes! As in the past, decals are normally **not** needed for alternative fuel used:

- (1) in Indiana by the United States Government;
- (2) by a municipal public transportation corporation established under IC 36-9-4 for the compensated transportation of persons within the corporation's territory;
- (3) by a municipal public transit department for the paid transportation of persons within the service area; and
- (4) by a common carrier of passengers, including certain taxicabs, that transports passengers within one specific area within Indiana, and meets certain other requirements. If you believe you qualify for this exemption, please call the department for further details.

I'm an alternative fuel dealer (provider) and I also own vehicles powered by alternative fuel. Do I pay the fee and apply for decals?

Yes and no. Being an alternative fuel dealer is no longer a factor in determining if you need to purchase a decal. The determining factor is the vehicle type and weight and whether or not you qualify as a public or private utility. You will need to purchase a decal for an alternative fuel delivery truck, trucks over 11,000 pounds, and/or tractor units powered by alternative fuel. All passenger vehicles, recreational vehicles, and trucks over 9,000 pounds but less than 11,000 pounds, powered by alternative fuel, are now exempt with the exception of those owned by a public or private utility.

I work for a public or private utility. Do I pay the fee and apply for decals for utility owned vehicles?

Yes. Beginning in 1996 all motor vehicles owned by public or private utilities powered by alternative fuel are required to have a decal. A definition of utility and public utility has been provided to assist you in determining if your vehicles are subject. Further assistance may be obtained by contacting the department at the address below.

Can the decal fee be prorated?

Yes, but only if the vehicle is newly converted to alternative fuel, newly purchased, or newly registered in Indiana.

What happens if I purchase a decal, and then later sell or dispose of my vehicle? Do I get a refund?

No. The law specifically states that there are no refunds of this tax. However, a prorated credit may be given for quarters that the decal is surrendered to us and unused. For specific information on credits, please call or write our office.

What if my alternative fuel powered vehicle type qualifies for a proportional use exemption? Can I claim a refund for the proportional use amount?

No. When the Department was determining the flat decal fee amounts for each category, consideration was given for the vehicle types and uses. Therefore, the proportional use amount is built into the decal costs.

Who do I call or contact if I have questions?

Call the Fuel Tax Section of the Indiana Department of Revenue at 317-615-2630 between the hours of 8:00 A.M. and 4:30 P.M., Monday through Friday. You can write us at:

**Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080**

Vehicle Category	Rate Schedule If purchased during...			
	April - June	July - Sept	Oct - Dec	Jan - Mar
1. A passenger motor vehicle, truck or bus, the declared weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility.	\$100.00	\$75.00	\$50.00	\$25.00
2. A recreational vehicle that is owned by a public or private utility.	100.00	75.00	50.00	25.00
3. A truck or bus, the declared gross weight of which is greater than 9,000 pounds, but equal to or less than 11,000 pounds that is owned by a public or private utility.	175.00	131.25	87.50	43.75
4. An alternative fuel delivery truck powered by alternative fuel, which is a truck that has a declared gross weight greater than 11,000 pounds.	250.00	187.50	125.00	62.50
5. A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck.	300.00	225.00	150.00	75.00
6. A tractor, designed to be used with a semitrailer.	500.00	375.00	250.00	125.00

License Requirements

If You:	Then You Must/May Register As:	Fee Amount	Bond Amount
Have a fuel storage and distribution facility that is supplied by pipeline or marine vessel; and such facility has a “rack” from which special fuel may be removed; and the facility is registered as a qualified terminal by the Internal Revenue Service for receipt of taxable motor fuels free of federal motor fuel taxes; and you are engaged in business in Indiana.	Terminal Operator	\$300.00	\$2000.00
Import (or acquire by importing) fuel by pipeline or marine vessel, from within the United States, into a terminal; or import from a foreign country; or produce manufacture, or refine fuel in Indiana; or own fuel in the pipeline or terminal system in Indiana; or are subject to the general taxing or police jurisdictions of Indiana; or are also registered under Section 4101 of the IRC for transactions of taxable motor fuels in the bulk distribution system.	Supplier	\$500.00	\$2000.00 Minimum
Have no Indiana business sites; hold fuel inventory in a federally qualified terminal located outside Indiana; and are registered under Section 4101 of the Internal Revenue Code.	Permissive Supplier	\$50.00	\$2000.00 Minimum
Transport special fuel in Indiana by whatever manner from a point outside Indiana to a point inside Indiana or from a point inside Indiana to a point outside Indiana; are engaged in business in Indiana.	Transporter	\$50.00	\$2000.00
An importer is a person (other than a Supplier or Permissive Supplier) who wishes to cause undyed special fuel to be delivered into Indiana on the person’s own behalf, for the person’s own account or for resale to an Indiana purchaser. If the special fuel is for resale to an Indiana purchaser, then the fuel must be transported from another state by truck, pipeline, or barge into storage facilities other than qualified terminals.	Importer	\$200.00	\$2000.00 Minimum
Purchase undyed special fuel at an Indiana terminal, for the purpose of transporting or delivering the fuel to another country or state; engaged in business in Indiana and are licensed in the destination state to either collect or remit the other state’s special fuel taxes; want to deal in tax free special fuel.	Exporter	\$200.00	\$2000.00

License Requirements

If You:	Then You Must/May Register As:	Fee Amount	Bond Amount
Engage in the process of blending one or more petroleum products, with or without another product, regardless of the original character of the product blended; and the end product is capable for use in the generation of power for the propulsion of a motor vehicle, an airplane or a motorboat. Note: if you only engage in the blending that occurs in the process of refining by the original refiner of crude petroleum or blending of products known as lubricating oils and greases, you are not considered a blender for taxable purposes under Indiana law.	Blender	No Fee	No Bond
Qualify for the Federal Diesel Fuel Tax Exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on highways; and are purchasing red dyed low sulfur diesel fuel.	Dyed Fuel User	No Fee	No Bond
First receive gasoline in Indiana and subsequently distribute such gasoline to other commercial accounts by tank car, tank truck, or transport; or purchase, or otherwise transfer, gasoline which is imported into Indiana by a person not licensed as a gasoline distributor, via tank car, tank truck, or transport or first receive gasoline which is withdrawn from a pipeline, terminal, barge or refinery.	Gasoline Distributor	\$100.00	\$2000.00 Minimum
Distribute jet fuel, kerosene, naptha, distillates, or fuel oil. Note: If you hold an Indiana Gasoline Distributor's license, you are automatically registered as an Oil Inspection Distributor.	Oil Inspection Distributor	\$100.00	\$2000.00 Minimum
Blend alcohol or other non-taxable products with tax paid gasoline.	Gasohol Blender	No Fee	No Bond
Are located at an airport in Indiana and sell gasoline at such airport for the exclusive purpose of propelling aircraft engines and deliver the gasoline directly into the fuel supply tanks of the aircraft.	Aviation Fuel Dealer	\$15.00	No Bond
Operate a marina facility (i.e. marina or boat livery), on Lake Michigan or the Ohio River, and sell gasoline at that facility for the exclusive purpose of propelling motorboat engines, and deliver the gasoline directly into the fuel supply tanks of motorboats.	Marina Fuel Dealer	\$15.00	No Bond
Extract any petroleum product from the ground.	Petroleum Severance	No Fee	No Bond

If you have questions regarding your licensing and bonding requirements or would like a license application packet sent to you, please contact the Department at (317) 615-2625, between the hours of 8:00am - 4:30pm.

Fuel Tax Application Form



Indiana Department of Revenue

Fuel Tax Section

August 2007



FT-1
SF# 46297
(R7/05-07)

Indiana Department of Revenue

Fuel Tax License Application

This application must be accompanied by a completed Fuel Tax Surety Bond, Irrevocable Standby Letter of Credit (subject to Departmental format) or Cash Bond, and a current financial statement or beginning balance sheet, if applicable.
(Please print legibly or type the information on this application.)

License # _____

Effective Date _____

SECTION A: TAXPAYER INFORMATION

Contact the Department at (317) 615-2625 for more information regarding this application.

1. Owner name, legal partnership name, corporate name, or other entity name		2. Federal Identification Number (FEIN)																																				
3. Business Trade Name or D/B/A		4. Name of Contact Person (Owner, Partner, or Corporate Officer)																																				
5. Business Location (P.O. Box cannot be used as a business location address)																																						
City _____ State _____ ZIP _____ County _____																																						
6. Mailing address																																						
City _____ State _____ ZIP _____ County _____																																						
7. Business Location Telephone Number ()		8. Fax Number ()																																				
9. E-Mail Address																																						
10. If your business is currently registered for any Indiana tax under this ownership, enter your Taxpayer Identification Number (TID):																																						
11. Check the type of organization of this business																																						
Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> NAICS Code: # _____																																						
Corporation <input type="checkbox"/> Fed. Govt. <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other Govt. <input type="checkbox"/> Other <input type="checkbox"/> _____																																						
12. All Corporations must answer the following questions:																																						
A. State of Incorporation _____		B. Date of Incorporation ____/____/____ Month Day Year																																				
		C. State of Commercial Domicile _____																																				
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. ____/____/____ Month Day Year		E. Accounting period year ending date ____/____/____ Month Day Year																																				
13. Owner, Partners or Officers (Attach additional sheets if necessary)																																						
<table border="1" style="width:100%"><thead><tr><th>Social Security Number</th><th>Last Name, First Name, MI</th><th>Title</th><th>Street Address</th><th>City</th><th>State</th><th>ZIP</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table>				Social Security Number	Last Name, First Name, MI	Title	Street Address	City	State	ZIP																												
Social Security Number	Last Name, First Name, MI	Title	Street Address	City	State	ZIP																																
14. License Type - Place an "X" in the box next to the license type(s) for which you are applying.																																						
<table><tr><td><input type="checkbox"/> Terminal Operator Fee Amt \$300.00</td><td><input type="checkbox"/> Supplier Fee Amt \$500.00</td><td><input type="checkbox"/> Permissive Supplier Fee Amt \$50.00</td><td><input type="checkbox"/> Aviation Fuel Dealer Fee Amt \$15.00</td><td><input type="checkbox"/> Importer Fee Amt \$200.00</td></tr><tr><td><input type="checkbox"/> Exporter Fee Amt \$200.00</td><td><input type="checkbox"/> Transporter Fee Amt \$50.00</td><td><input type="checkbox"/> Blender No Fee Required</td><td><input type="checkbox"/> Marina Fuel Dealer Fee Amt \$15.00</td><td><input type="checkbox"/> Petroleum Severance No Fee Required</td></tr><tr><td><input type="checkbox"/> Gasoline Distributor Fee Amt \$100.00</td><td><input type="checkbox"/> Oil Inspection Distributor Fee Amt \$100.00</td><td><input type="checkbox"/> Dyed Fuel User No Fee Required</td><td><input type="checkbox"/> Gasohol Blender No Fee Required</td><td></td></tr></table>				<input type="checkbox"/> Terminal Operator Fee Amt \$300.00	<input type="checkbox"/> Supplier Fee Amt \$500.00	<input type="checkbox"/> Permissive Supplier Fee Amt \$50.00	<input type="checkbox"/> Aviation Fuel Dealer Fee Amt \$15.00	<input type="checkbox"/> Importer Fee Amt \$200.00	<input type="checkbox"/> Exporter Fee Amt \$200.00	<input type="checkbox"/> Transporter Fee Amt \$50.00	<input type="checkbox"/> Blender No Fee Required	<input type="checkbox"/> Marina Fuel Dealer Fee Amt \$15.00	<input type="checkbox"/> Petroleum Severance No Fee Required	<input type="checkbox"/> Gasoline Distributor Fee Amt \$100.00	<input type="checkbox"/> Oil Inspection Distributor Fee Amt \$100.00	<input type="checkbox"/> Dyed Fuel User No Fee Required	<input type="checkbox"/> Gasohol Blender No Fee Required																					
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15. Reason License Needed																																						
<input type="checkbox"/> New Business <input type="checkbox"/> Purchase of Existing Business Purchased from whom _____ <input type="checkbox"/> Other _____																																						

SECTION B: SPECIAL FUEL SUPPLIER (\$ 500.00 Registration Fee)

When applying for a Special Fuel Supplier's License, you must also complete Section Q of this application. Your License will not be processed if Section Q is not completed.

1. Indiana Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity

	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)	Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)
2. Annual Estimated Taxable Gallons		

3. **To calculate bond amount:** Total Annual Estimated **Taxable** Gallons ÷ 6 × \$.16 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.00.) \$.00

SECTION C: SPECIAL FUEL PERMISSIVE SUPPLIER (\$ 50.00 Registration Fee)

When applying for a Special Fuel Permissive Supplier's License, you must also complete Section Q of this application. Your License will not be processed if Section Q is not completed.

1. Terminal Location(s) Address, City, State, ZIP Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity

	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)	Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)
2. Annual Estimated Taxable Gallons		

3. **To calculate bond amount:** Total Annual Estimated **Taxable** Gallons ÷ 6 × \$.16 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.00.) \$.00

SECTION D: SPECIAL FUEL TERMINAL OPERATOR (\$ 300.00 Registration Fee)

1. Indiana Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity

2. **A bond in the amount of \$2000.00 is required for a Terminal Operator's License.** \$ 2000.00

SECTION E: SPECIAL FUEL IMPORTER (\$ 200.00 Registration Fee)

1. List the states from which you plan to import fuel.

A.	B.	C.	D.
----	----	----	----

	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)	Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)
2. Annual Estimated Taxable Gallons		

3. **To calculate bond amount:** Total Annual Estimated **Taxable** Gallons ÷ 6 × \$.16 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.00.) \$.00

SECTION F: SPECIAL FUEL EXPORTER
(\$ 200.00 Registration Fee)

1. List the states to which you plan to export fuel.

A.	C.	E.
B.	D.	F.

2. You must also submit, with this application, a copy of the license(s) from each of the destination jurisdictions listed above.

3. A Bond in the amount of \$2,000.00 is required for an Exporter's License.

\$ 2000.00

SECTION G: TRANSPORTER
(\$ 50.00 Registration Fee)

1. Do you transport fuel in vehicles with a capacity greater than 5,400 gallons? **YES / NO** If Yes, how many? _____

2. Do you transport fuel in vehicles with a capacity of 5,400 gallons or less? **YES / NO** If Yes, how many? _____

3. Do you transport fuel by another manner other than truck? **YES / NO** If yes, indicate the method of transport: ____ Barge ____ Pipeline

4. A Bond in the amount of \$2,000.00 is required for a Transporter's License.

\$ 2000.00

SECTION H: SPECIAL FUEL BLENDER
(No Fee Required)

Blender

1. Do you blend or plan to blend non-taxable fuels with taxable special fuels? **YES / NO**

2. What fuel types do you blend? _____

3. List the location(s) where you blend fuel and the storage capacity of the tanks.

Location - City, State, ZIP	Tank Capacity

4. Estimate the total number of **taxable** gallons to be blended each calendar year. _____ gallons

No bond is required for a Blender's License.

SECTION I: DYED FUEL USER
(No Fee Required)

Dyed Fuel User

1. Do you use dyed fuel in a motor vehicle? **YES / NO**

2. List **all types** of motor vehicles using **dyed** fuel. _____

3. List the location(s) where you store dyed fuel and the storage capacity of the tanks.

Location - City, State, ZIP	Tank Capacity

4. Estimate the number of **taxable** gallons of dyed fuel to be consumed each calendar year. _____ gallons

No bond is required for a Dyed Fuel Users License.

SECTION K: GASOLINE DISTRIBUTOR (\$ 100.00 Fee Required)

1. Are you importing Gasoline?	YES / NO	From what state(s):
2. Are you exporting Gasoline?	YES / NO	To what state(s):
3. Do you operate service stations in Indiana?	YES / NO	Number of service stations:
4. Do you operate bulk storage facilities in Indiana?	YES / NO	Number of bulk storage facilities operated:

5. If you answered yes to any of the above questions, on an additional sheet of paper, list the complete address, city, state, zip code, type of fuel stored, and storage capacity of each location.

6. Indicate Annual Estimated Taxable Gallonage of the following (indicate Indiana information only):

	Gasoline/Gasohol/Aviation Gas/Alcohol	Jet Fuel/Kerosene
A. Total Receipts		
B. Non-Taxable Disbursement		
C. Taxable Gallons		

7. **To calculate bond amount:** Annual Estimated Taxable Gallons Line 6 \div 4 \times \$.18 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 3 months liability, but not less than \$2,000.00.)

\$.00

SECTION L: OIL INSPECTION DISTRIBUTOR (\$ 100.00 Fee Required)

1. Indicate Annual Estimated Taxable Gallonage of the following (indicate Indiana information only)

	Gasoline/Gasohol/Aviation Gas/Alcohol	Jet Fuel/Kerosene	Special Fuel
A. Total Receipts			
B. Non-Taxable Disbursement			
C. Taxable Gallons			

2. **To calculate bond amount:** Annual Estimated Taxable Gallons Line 1 \div 4 \times \$.01 = **Bond Amount Required**
(The bond amount must be in an amount equal to at least 3 months liability, but not less than \$2,000.00.)

\$.00

SECTION M: AVIATION FUEL DEALER (\$ 15.00 Fee Required)

1. Do you own or operate an airfield? **YES / NO** If yes, indicate the location: _____
2. Do you own planes? **YES / NO** If yes, how many: _____
3. Do you service other planes? **YES / NO**
4. What is your gasoline storage capacity? _____ Gallons.
5. Name of your fuel supplier(s): _____
6. Estimated number of gallons that you will purchase during the first year of your permit: _____

No bond is required for an Aviation Dealer.

SECTION N: MARINA FUEL DEALER
(\$ 15.00 Fee Required)

1. Do you own or operate a marina or boat livery? **YES / NO** If yes, indicate the location: _____
2. Do you own motorboats? **YES / NO** If yes, how many: _____
3. Do you service other boats? **YES / NO**
4. What is your gasoline storage capacity? _____ Gallons
5. Name of your fuel supplier(s): _____
6. Estimated number of gallons that you will purchase during the first year of your permit: _____

No bond is required for a Marina Dealer.

SECTION O: PETROLEUM SEVERANCE
(No Fee Required)

1. Estimated Annual Barrels: _____

No bond is required for a Petroleum Severance Permit.

SECTION P: GASOHOL BLENDER
(No Fee Required)

1. Estimated Annual Gallons: _____

No bond is required for a Gasohol Blender Permit.

SECTION Q: TAX PRECOLLECTION AGREEMENT
(Must be completed by Suppliers and Permissive Supplier)

1. Check one of the following:

_____ I choose Option 1 and agree to treat all out-of-state terminal removals of undyed special fuel for export into Indiana as if they were received in Indiana, and will collect the Indiana Special Fuel Tax from every purchaser.

_____ I choose Option 2 and enter into a tax precollection agreement with the following importer(s). I have notified customers according to department guidelines.

If choosing Option 2, complete the Importer information for each company from which you have elected to collect the Indiana tax. Attach additional sheets if necessary.

_____ I choose Option 3 and will not be collecting tax on any imports. I have notified customers according to department guidelines.

Supplier / Permissive Supplier Signature

Title

Date

Daytime Phone Number

2. Importer Information:

Name		License Number
Address		Federal Identification Number
City	State	ZIP

As an importer of undyed special fuel into Indiana, I agree to be a party to this tax precollection agreement and to pay all tax due to the supplier in accordance with Indiana law.

Importer Signature

Title

Date

Daytime Phone Number

**SECTION R: WAIVER
(Optional)**

This is a waiver of the right of confidentiality of this company's Gasoline Tax and Special Fuel Tax reports to which it is entitled under Indiana code 6-8.1-7-1. This waiver authorizes the Department of Revenue to give information from those tax returns to a customer or supplier of this company and amounts reported by those customers or suppliers.

This waiver permits the Indiana Department of Revenue to disclose information from tax returns filed by this company to a customer or supplier who files reports with the Indiana Department of Revenue, or in cases when the customer or supplier has not reported a transaction reported by this company.

This waiver may be cancelled by an authorized representative of this company advising the Administrator of the Returns Processing Division of the Indiana Department of Revenue in writing of the cancellation of this waiver.

Taxpayer or Authorized Agent's Signature

Name of License Holder (same as indicated on license)

Typed or Printed Name

Title

Date

()

(Area Code) Business Phone Number

**SECTION S: SIGNATURE
(This section must be completed by all applicants)**

I do hereby certify under penalty of perjury that the foregoing and attached information is a true and correct statement to the best of my knowledge and is a complete and full representation based upon the best information available.

Signature

Title

Date

()

Phone Number

This application **must** be signed by the owner, general partner, or corporate officer **before it will be processed by the Department.**

For more information regarding this application, you may contact the Department at (317) 615-2625. Mail completed application, all relevant documentation, and application fees to:

**Indiana Department of Revenue
Fuel Tax, Bonds and Licensing Section
P.O. Box 6114
Indianapolis, IN 46206-6114**

Indiana Department of Revenue
Instructions for completing
Fuel Tax License
Application Form FT-1

General Information

Form FT-1 is the license application to be used when registering with the Indiana Department of Revenue, Fuel Tax Section, for Special Fuel and Gasoline licensing requirements, or a combination of both. This form also allows you to add a new license type to an existing registered location in the event your business activities expand. This application is separated by license type. The following table indicates which sections you must complete depending upon the type of licenses you wish to obtain:

License Types:	Complete Sections:
Special Fuel Supplier	A, B, D, E, F, G, H, Q, R, S
Special Fuel Permissive Supplier	A, C, D, Q, R, S
Special Fuel Terminal Operator	A, D, R, S
Special Fuel Importer	A, E, R, S
Special Fuel Exporter	A, F, R, S
Special Fuel Transporter	A, G, R, S
Special Fuel Blender	A, H, R, S
Dyed Fuel User	A, I, R, S
Gasoline Distributor	A, K, R, S
Oil Inspection	A, L, R, S
Aviation Fuel Dealer	A, M, R, S
Marina Fuel Dealer	A, N, R, S
Petroleum Severance	A, O, R, S
Gasohol Blender	A, P, R, S

Note: Section R, waiver, is optional.

Important:

- ◆ All applicable questions must be answered. Failure to do so will result in a delay in processing and/or issuing your license(s).
- ◆ Please print legibly or type the information on your application.
- ◆ Any outstanding tax liabilities owed by the applicant or an owner, partner, or officer will delay application approval.
- ◆ To complete the license application, follow the section by section instructions.

Section A:
Taxpayer Information

All applicants must complete this section. The information requested is general taxpayer information. All requested information must be supplied.

- 1. Owner Name, Legal Partnership Name, Corporate Name, or Other Entity Name.** If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter your corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. All government agencies should list their proper agency name.
- 2. Federal Employer Identification Number.** Enter your Federal Employer Identification Number. According to Federal guidelines, most partnerships and all corporations are required to obtain a Federal Employer Identification Number. This number is also required whenever you withhold Federal income tax from employees, regardless of ownership type. If you have applied for a Federal Employer Identification number but have not yet received one, indicate "applied for" on this line. You may get this number by completing the Internal Revenue Service Form, SS-4. The Internal Revenue Service assigns your Federal Employer Identification Number to you.
- 3. Business Trade Name.** If you operate your business using a trade or d/b/a name, enter that name.
- 4. Contact Person.** Enter the name of a person within your organization whom the Indiana Department of Revenue may contact about fuel tax related matters.
- 5. Business Location.** Indicate the actual location of your business by providing the street address, city, state, zip code, and county. **Note:** *A post office box is not acceptable as a business location address.*
- 6. Mailing Address.** Indicate the **mailing** address for your business. Include the street address, post office box, city, state and ZIP code.
- 7. Business Telephone Number.** Enter the telephone number of your business including the area code. If applicable, include an extension.

8. **Fax Number.** Enter the fax number of your business including the area code.

9. **E-mail Address.** Enter the E-mail address of someone in your business that would receive e-mail correspondence concerning fuel tax matters with the Department.

10. **Indiana Taxpayer Identification Number.** The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 10-digit number as shown on the Registered Retail Merchant Certificate. If you have previously registered, enter your TID on this line.

11. **Ownership Type.** This line is used to indicate the type of ownership of your organization. You operate a **Sole Proprietorship** if you own the business as an individual. You operate a **Partnership** if you have a business partner(s) owning a portion of the business. You operate a **Corporation** if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an **LLP** or **LLC** if you have been given such status from the federal government and have registered through the Indiana Secretary of State's Office. You are classified as Federal Government (**Federal Government**) if you are a federal agency, or federally chartered organization (e.g. American Red Cross), national bank, or federal credit union. You have a Government (**Other Government**) classification if you are a political subdivision of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, and certain volunteer fire departments when under the control of the township trustee. **Other** entities are all other ownership types. Indicate what "other" organization you are registering for.

NAICS Code. Included in this packet is a North American Industrial Classification System list categorizing business types. Examine the codes and list the one that best suits your business activities.

12. **Corporation Information.** This information is to be completed only if you are a foreign or domestic corporation.

A. State of Incorporation is the state where your Articles of Incorporation are filed.

B. Date of Incorporation is the date you incorporated.

C. State of Commercial Domicile is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.

D. Enter the date you were authorized to do business in Indiana. Authorization to do business in Indiana must be obtained from the Indiana Secretary of State's Office. The telephone number is (317) 232-6531.

E. Accounting Period Year Ending Date is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is December 31st (12/31). If you are on a fiscal year, the accounting period date will be any date other than Dec. 31st.

13. **Name of Owner and/or Officers.** List the following information regarding the owners, partners, or officers of your business. If the business is a Sole Proprietorship, enter your social security number, last name, first name, middle initial, title as owner, and home address. If the business is a Partnership, enter each general partner's social security number, name, title of the partner, and home address. If the business is a Corporation, enter the social security numbers, names of the corporate officers, titles, and home addresses. If the business is a Government Agency or other type of ownership, enter social security number(s), name(s) of official officer(s), title(s), and home address(es). Social security numbers are required in accordance with IC 4-1-8-1. Affiliates of the registering entity listed on Line 3 must provide the federal identification number, its entity name and address as well as the names, addresses, and social security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.

14. **License Type.** Indicate which license type(s) you are applying for by placing an "X" in the applicable box(es). You may apply for more than one (1) license type per application.

15. **Reason License Needed.** All applicants must complete this section. Indicate if this is a new business or the purchase of an existing business. Include the name of the person from whom you purchased the business. If the reason is other, indicate reason.

Any time a company changes ownership or obtains a new Federal Employer Identification number, a new license is required.

Section B: Special Fuel Supplier's License

This section must be completed if you wish to apply for a Supplier's License. A Supplier is a person who 1) imports or acquires immediately upon import into Indiana special fuel via pipeline or marine vessel from another state into a terminal in Indiana; 2) imports special fuel into Indiana from a foreign country; 3) produces, manufactures, or refines special fuel in Indiana; or 4) owns special fuel in the pipeline and terminal distribution system in Indiana and is subject to the general taxing or police jurisdiction of Indiana, and in any case is also registered under Section 4101 of the Internal Revenue Code. **Note:** Licensed Suppliers are required to remit taxes due to the Department by Electronic Funds Transfer (EFT). The EFT paperwork will be forwarded to you upon receipt of your completed application or you can contact the department to request that it be sent to you by calling (317) 232-5500.

1. **Indiana Terminal Locations.** Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at the terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. **Note:** *A post office box number is not acceptable as a terminal address.*
2. **Annual Estimated Taxable Gallons.** Indicate your annual estimated taxable gallons for "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)" and "Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)".
3. **Bond.** Estimate the annual (12 months) taxable gallons. Divide the amount by six to determine your two months average taxable gallons. Multiply the two months average taxable gallons by the current tax rate of \$.16 per gallon to determine the bond amount required.

Note: A licensed Supplier does not have to apply for any other license type. Once you obtain a Supplier's license, you are automatically qualified to operate as a Terminal Operator Oil Inspection Distributer, Transporter, Importer, Exporter, or Blender. If you want to obtain any of the previously mentioned licenses, you must complete the required section for each license. Suppliers who operate terminals will be required to file the terminal operator's monthly report, Form SF-501. A current financial statement, beginning balance sheet, or year end statement must accompany this application.

Section C: Special Fuel Permissive Supplier's License

This section must be completed if you wish to apply for a Permissive Supplier's license. A Permissive Supplier is any person who does not meet the geographical jurisdictional connections to Indiana required of a Supplier, but who holds an inventory position in a federally qualified terminal located outside of Indiana and who is registered under Section 4101 of the Internal Revenue Code.

Note: Licensed permissive suppliers are required to remit taxes due to the department by Electronic Funds Transfer (EFT). The EFT paper work will be forwarded to you upon receipt of your completed application or you can contact the department to request that it be sent to you by calling (317) 232-5500.

1. **Terminal Locations.** Indicate the physical location of each terminal. Include the terminal codes and the number of storage tanks at each terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. **Note:** *A post office box number is not acceptable as a terminal address.*
2. **Annual Estimated Taxable Gallons.** Indicate your annual estimated taxable gallons for "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)" and "Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)".
3. **Bond.** Estimate the (12 months) annual taxable gallons. Divide the amount by six to determine your two months average taxable gallons. Multiply your two months taxable gallons by the current tax rate of \$.16 per gallon, to determine the bond amount required.

Note: A Permissive Supplier must apply for a Transporter's, Exporter's or Blender's License if they wish to transport, export, or blend special fuel. A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section D: Special Fuel Terminal Operator's License

This section must be completed if you wish to apply for a Terminal Operator's license. A Terminal Operator is a person (other than a supplier) who, by ownership or contractual agreement, is charged with the responsibility and physical control over the operation of the terminal.

- 1. Terminal Location.** Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at each terminal location. If any of the tanks are leased, you must list the name and address of each lessee. Indicate the total storage capacity within each terminal. **Note:** A post office box number is not acceptable as a terminal address.
- 2. Bond.** A bond in the amount of \$ 2,000.00 is required for a Terminal Operator's License.

Note: A current financial statement, beginning balance sheet, or year-end statement must accompany this application.

Section E: Special Fuel Importer's License

This section must be completed if you wish to apply for an Importer License. An importer is a person (other than a supplier or permissive supplier) who wishes to cause undyed special fuel to be delivered into Indiana on the person's own behalf, for the person's own account or for resale to an Indiana purchaser. If the special fuel is for resale to an Indiana purchaser, then the fuel must be transported from another state by truck, pipeline, or barge into storage facilities other than qualified terminals.

- 1.** List the states from which you plan to import into Indiana.
- 2. Annual Estimated Taxable Gallons.** Indicate your annual (12 months) estimated taxable gallons for the "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)" and "Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)."
- 3. Bond.** Estimate the annual (12 months) taxable gallons from sales to Indiana customers. Divide the amount by six to determine your two months average taxable gallons. Multiply your two months average taxable gallons by the current tax rate of \$.16 per gallon to determine the required bond amount.

Note: A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section F: Special Fuel Exporter's License

This section must be completed if you wish to apply for an Exporter's License. An exporter is any person (other than a supplier) who purchases special fuel in Indiana for the purpose of transporting or delivering the fuel to another state or country. Each person engaged in business in Indiana as an Exporter must be licensed in the destination jurisdiction either to collect and remit special fuel taxes in that jurisdiction or to deal in tax free special fuel in that jurisdiction.

- 1. Export States.** List the states to which you plan to export special fuel.
- 2. Destination State Licenses.** You must also submit with this application, a copy of the license(s) authorization card from the destination jurisdictions to which you are exporting special fuel. An Exporter's license will not be issued without this information.
- 3. Bond.** A bond in the amount of \$2,000.00 is required for this license.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section G: Special Fuel Transporter's License

This section must be completed if you wish to apply for a Transporter's License. A Transporter is defined as any person, (other than a supplier) who wishes to transport special fuel by whatever manner (i.e. truck, barge, rail, pipeline) from a point outside Indiana to a point inside Indiana, or from a point inside Indiana to a point outside Indiana. Regardless of whether the person is engaged for hire in interstate commerce or for hire in intrastate commerce, they must obtain a Transporter's license prior to doing so.

1-3. Complete questions 1 through 3

- 4. Bond.** A bond of \$2,000.00 is required for a Transporter's license.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section H: Special Fuel Blenders

This section must be completed if you wish to apply for authorization from the Department to become a Special Fuel Blender. A Blender is a person who engages in the process of blending. Blending is the mixing of one or more petroleum products, with or without product if the product obtained by the blending is capable of use in the generation of power for propulsion of a motor vehicle, an airplane, or a motorboat.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

1. Are you blending or do you plan to blend non-taxable fuel with taxable fuels? Circle Yes or No on the application.
2. If you circled Yes, enter the types of fuel you plan to blend.
3. List the location(s) and tank capacity where you blend fuel.
4. Estimate the total number of annual (12 months) **taxable** gallons to be blended each year.

Section I: Dyed Fuel Users

A Dyed Fuel User is a person who qualifies for the federal diesel fuel tax exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on highways with dyed fuel in the fuel supply tank. **No fee or bond is required.**

1. Do you use dyed fuel in a motor vehicle? Circle Yes or No on the application.
2. If you circled Yes, list all types of motor vehicles using dyed fuel.
3. List the locations where you store dyed fuel and the storage capacity of the tanks.
4. Estimate the annual number (12 months) of taxable gallons of dyed fuel consumed each year.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

Section K: Gasoline Distributor's License

A **Gasoline Distributor** is a person who:

- ◆ First receives gasoline in Indiana and subsequently distributes such gasoline to other commercial accounts by tank car, tank truck, or transport; and/or
- ◆ Purchases, or otherwise transferred, gasoline which is imported into Indiana by a person not licensed as a gasoline distributor, via tank car, tank truck, or transport or first receives gasoline which is withdrawn from a pipeline, terminal, barge or refinery.

“Gasoline” is defined as all products commonly or commercially known or sold as gasoline, including casing head and absorption or natural gasoline, regardless of their classifications or uses. Therefore, “gasoline” is regular gasoline, unleaded gasoline, gasohol (regardless of the percentage of alcohol additives), natural gasoline, aviation gasoline, and some racing gasoline.

Complete questions 1 through 5 on the application to indicate the type of business activities operated in Indiana to be covered by this license.

On questions 1 through 5, if you answered Yes to any question, indicate the location, storage capacity, and type of fuel stored for each location.

6. Complete lines A through C to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.
7. **Bond.** Estimate the annual (12 months) total taxable gallons. Divide this amount by four to determine your three months taxable gallons. Multiply the three months' total by \$0.18 to determine the bond amount required. If your monthly tax liability will exceed \$10,000.00 you will be required to file by EFT.

Note: A current financial statement, beginning balance sheet, or year-end report must be filed with this application.

Section L: Oil Inspection Distributor

This section must be completed if you wish to apply for an Oil Inspection Distributor license. Oil inspection fees are imposed on gasoline and special fuel products. You must apply for an oil inspection distributor license if you distribute any of the above-mentioned products. If you hold an Indiana Gasoline Distributor's license or Special Fuel license, you are automatically registered as an oil inspection distributor.

1. Complete lines **A** through **C** to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.
2. **Bond.** Estimate the annual (12 months) taxable gallons. Divide this amount by four to determine three months taxable gallons. Multiply the three month's totals by \$.01 to determine the bond amount required.

Note: *A current financial statement, beginning balance sheet, or year-end report must be filed with this application.*

Section M: Aviation Fuel Dealer

Any person located at an airport in Indiana who sells gasoline at such airport for the exclusive purpose of propelling aircraft engines and who delivers the gasoline directly into the fuel supply tank of the aircraft, may apply for an Aviation Fuel Dealer Permit.

The permit holder:

- ◆ Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- ◆ Agrees to purchase gasoline from such distributor, free of the gasoline tax, under the authority of the certificate;
- ◆ Agrees to pay the gasoline tax if the gasoline is purchased from any person who is not a Licensed Gasoline Distributor; and
- ◆ Agrees not to sell gasoline purchased under the permit authority for use other than to propel an aircraft engine.

Complete questions 1 through 6.

Section N: Marina Fuel Dealer

Any person operating a marina facility (i.e. marina or boat livery), on Lake Michigan or the Ohio River, who sells gasoline at that facility for the exclusive purpose of propelling motorboat engines, and delivers the gasoline directly into the fuel supply tanks of motorboats, may apply for a Marina Fuel Dealer's Permit.

The permit holder:

- ◆ Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- ◆ Agrees to purchase gasoline from such distributor free of the gasoline tax, under the authority of the certificate;
- ◆ Agrees to pay the gasoline tax if the gasoline is purchased

from any person who is not a Licensed Gasoline Distributor; and

- ◆ Agrees not to sell gasoline purchased under the permit authority for use other than to propel a motor boat engine.

Complete questions 1 through 6.

Section O: Petroleum Severance

This section is to be completed by all purchasers of petroleum products or gatherers of petroleum products who transport such products from the place of production. The purchaser or gatherer is imposed with the responsibility to make reports of the severance of petroleum products from the land and the payment of the tax thereupon for and on behalf of the owner or producer of the products as their interests may be.

1. Total of barrels or units purchased or gathered from the ground.

Section P: Gasohol Blender

A Gasohol Blender's Permit is required to blend alcohol or other non-taxable products with tax paid gasoline.

1. Indicate the estimated total number of gallons of non-taxable product to be blended with gasoline.

Section Q: Tax Precollection Agreement

All Suppliers and Permissive Suppliers who are selling special fuel for import into Indiana must complete this section. You must select Option 1, Option 2 or Option 3.

1. **Check one of the options.** You may *only* select one option. If Option 2 is selected, complete the importer information for each importer from whom you are going to collect tax. Attach additional sheets if necessary.
2. **Importer information:** This table is to be completed for each importer from whom you have elected to collect the tax.

Section R: Waiver (Optional)

This section should be completed if you wish to give the Department permission to share tax return information with your fuel provider/customer to resolve reporting discrepancies. This waiver may apply to all license types held by the taxpayer. The waiver is an optional form. You are not required to complete this section. If you do not sign the waiver, you may be contacted and requested to send additional information concerning your return in the event of reporting discrepancies.

Section S: Signature

The application must be signed and dated by the owner, general partner, or a corporate officer listed in Section A of this application. You must also include the person's title and a phone number at which this person may be reached. Your application will not be processed without a signature.

Additional Information

Some of the license types for which this application is being filed require a surety bond, cash bond, or letter of credit. To determine the required bond amount, check the license type(s) for which you are applying. This figure must be rounded to the nearest thousand-dollar amount. If submitting a letter of credit, contact the Department for specific guidelines which must be followed. If submitting a cash bond, contact the department for the proper form. All special fuel types may be included on one bond form. The bond should indicate each license type and the amounts being covered. A separate bond is required for the gasoline license types.

Note: *All bonds must be completed, signed, and notarized with a Power of Attorney attached before any license(s) can be issued.*

Stop!! Before you submit your license and bonding information, have you:

- ◆ Completed all required sections of the license application?
- ◆ Enclosed a check payable to the Indiana Department of Revenue, if applicable?
- ◆ Signed and dated the application?
- ◆ Enclosed an executed surety bond, letter of credit, or cash bond equal to the amount required for each license type, if applicable?
- ◆ Enclosed a current financial statement, beginning balance sheet, or year end report?

Mail the completed application, surety bond, letter of credit, or cash bond form, current financial statement and the applicable license fee(s) to:

**Indiana Department of Revenue
Fuel Tax Bonds & Licensing Section
P.O. Box 6114
Indianapolis, IN 46206-6114**

For additional information or assistance in completing this application, please contact the department at the above address, email us at fetax@dor.in.gov, or call us at (317) 615-2625.

Indiana Department of Revenue
North American Industry Classification System (NAICS)
(Revised 07/03)

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four (4) different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. For additional NAICS activity codes, you may view our web site at:

<https://www.ai.org/apps/dor/bt1/naics.html>

Code	Code	Code
Accommodation, Food Services, and Drinking Places (720000)	112000 Animal Production	234900 Other Heavy Construction
721000 Accommodation	112111 Beef Cattle Ranching & Farming	235000 Special Trade Contractors
721110 Hotels (except casino hotels) and Motels	112112 Cattle Feedlots	235110 Plumbing, Heating, & Air-Conditioning Contractors
721120 Casino Hotels	112120 Dairy Cattle & Milk Production	235500 Carpentry & Floor Contractors
721191 Bed-and-Breakfast Inns	112210 Hog and Pig Farming	235210 Painting & Wall Covering Contractors
721199 All Other Traveler Accommodation	112300 Poultry & Egg Production	235310 Electrical Contractors
721210 RV (Recreational Vehicle) Parks & Recreational Camps	112400 Sheep & Goat Farming	235400 Masonry, Drywall, Insulation, & Tile Contractors
721310 Rooming and Boarding Houses	112510 Animal Aquaculture (including shellfish & finfish farms and hatcheries)	235610 Roofing, Siding, & Sheet Metal Contractors
722000 Food Services & Drinking Places	112900 Other Animal Production	235710 Concrete Contractors
722100 Full-Service Restaurants	113000 Forestry and Logging	235810 Water Well Drilling Contractors
722210 Limited-Service Eating Places	113110 Timber Tract Operations	235900 Other Special Trade Contractors
722300 Special Food Services (including food service contractors & caterers)	113210 Forest Nurseries & Gathering of Forest Products	
722320 Caterers	113310 Logging	Educational Services
722410 Drinking Places (Alcoholic Beverages)	114000 Fishing, Hunting and Trapping	611000 Educational Services
	114110 Fishing	611110 Elementary & Secondary Schools
	114210 Hunting and Trapping	611310 Colleges, Universities and Professional Schools
	115000 Support Activities for Agriculture and Forestry	611510 Technical and Trade Schools
Administrative and Support & Waste Management and Remediation Services	115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)	611600 Other Schools and Instruction
561000 Administrative & Support Services	115210 Support Activities for Animal Production	
561110 Office of Administrative Services	115310 Support Activities for Forestry	Finance and Insurance (520000)
561210 Facilities Support Services		522100 Depository Credit Intermediation
561300 Employment Services	Arts, Entertainment, and Recreation (710000)	522110 Commercial Banking
561410 Document Preparation Services	711000 Performing Arts, Spectator Sports, and Related Industries	522120 Savings Institutions
561420 Telephone Call Centers	711100 Performing Arts Companies	522130 Credit Unions
561430 Business Service Centers (including private mail centers & copy shops)	711110 Theater Companies & Dinner Theaters	522190 Other Depository Credit Intermediation
561440 Collection Agencies	711120 Dance Companies	522200 Nondepository Credit Intermediation
561450 Credit Bureaus	711130 Musical Groups & Artists	522210 Credit Card Issuing
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)	711190 Other Performing Arts Companies	522220 Sales Financing
561499 All Other Business Support Services	711210 Spectator Sports (including sports clubs & racetracks)	522290 Other Non-depository Credit Intermediation
561500 Travel Arrangement & Reservation Services	711300 Promoters of Performing Arts, Sports, & Similar Events	522291 Consumer Lending
561520 Tour Operators	711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	522292 Real Estate Credit (including mortgage bankers and originators)
561600 Investigation and Security Services	711510 Independent Artists, Writers, & Performers	522293 International Trade Financing
561700 Services to Buildings and Dwellings	712100 Museums, Historical Sites, & Similar Institutions	522294 Secondary Market Financing
561710 Exterminating & Pest Control Services	713000 Amusement, Gambling, and Recreation Industries	522298 All Other Nondepository Credit Intermediation
561720 Janitorial Services	713100 Amusement Parks & Arcades	522300 Activities Related to Credit Intermediation (including loan brokers)
561730 Landscaping Services	713110 Amusement & Theme Parks	523100 Securities, Commodity Contracts, and Other Intermediation and Brokerage
561740 Carpet & Upholstery Cleaning Services	713200 Gambling Industries	523110 Investment Banking & Securities Dealing
561790 Other Services to Building & Dwellings	713900 Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)	523120 Securities Brokerage
561900 Other Support Services (including packaging & labeling services, and convention & trade show organizers)		523130 Commodity Contracts Dealing
562000 Waste Management and Remediation Services		523140 Commodity Contracts Brokerage
		523210 Securities and Commodity Exchanges
Agriculture, Forestry, Hunting & Fishing	Construction (230000)	523900 Other Financial Investment Activities (including portfolio management & investment advice)
110000 Agriculture, Forestry, Fishing and Hunting	233000 Building, Developing, & General Constructing	524000 Insurance Carriers and Related Activities
111000 Crop Production	233110 Land Subdivision & Land Developing	524113 Direct Life Insurance Carriers
111100 Oilseed & Grain Farming	233200 Residential Building Construction	524114 Direct Health & Medical Insurance Carriers
111210 Vegetable & Melon Farming (including potatoes & yams)	233300 Nonresidential Building Construction	524121 Property & Casualty Insurance Carriers
111300 Fruit & Tree Nut Farming	234000 Heavy Construction	524126 Direct Property and Casualty Insurance Carriers
111400 Greenhouse, Nursery, & Floriculture Production	234100 Highway, Street, Bridge, & Tunnel Construction	524130 Reinsurance Carriers
111900 Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar beet & all other crop farming)		524140 Direct Life, Health, and Medical Insurance & Reinsurance Carriers
		524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers

North American Industry Classification System (continued)

Code		Code		Code	
524210	Insurance Agencies and Brokerages	513300	Telecommunications (including paging, cellular, satellite, & other telecommunications)	327210	Glass & Glass Product Manufacturing
524290	Other Insurance Related Activities			327300	Cement & Concrete Product Mfg.
524292	Third Party Administration for Insurance and Pension Funds	514000	Information Services & Data Processing Services	327400	Lime & Gypsum Product Manufacturing
524298	All Other Insurance Related Activities	514100	Information Services (including news syndicates, libraries, & on-line Information services)	327900	Other Nonmetallic Mineral Product Mfg.
525000	Funds, Trusts, and Other Financial Vehicles			331000	Primary Metal Manufacturing
525100	Insurance & Employee Benefit Funds	514210	Data Processing Services	331110	Iron and Steel Mills & Ferroalloy Mfg.
525910	Open-End Investment Funds (Form 1120-RIC)			331200	Steel Product Manufacturing from Purchased Steel
525920	Trusts, Estates, and Agency Accounts			331310	Alumina & Aluminum Production and Processing
525930	Real Estate Investment Trusts (Form 1120-REIT)	Manufacturing		331400	Nonferrous Metal (except Aluminum) Production & Processing
525990	Other Financial Vehicles	311000	Food Manufacturing	331500	Foundries
		311110	Animal Food Manufacturing	332000	Fabricated Metal Product Mfg.
		311200	Grain & Oilseed Milling	332110	Forging and Stamping
		311300	Sugar & Confectionery Product Mfg. 311400 Fruit & Vegetable Preserving & Specialty Food Manufacturing	332210	Cutlery and Handtool Manufacturing
				332300	Architectural and Structural Metals Mfg.
		311500	Dairy Product Manufacturing	332400	Boiler, Tank, & Shipping Container Mfg.
		311610	Animal Slaughtering & Processing	332510	Hardware Manufacturing
		311710	Seafood Product Preparation & Packaging	332610	Spring and Wire Product Manufacturing
		311800	Bakeries & Tortilla Manufacturing	332700	Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing
		311900	Other Food Manufacturing (including coffee, tea, flavorings & seasonings)	332810	Coating, Engraving, Heat Treating, & Allied Activities
		312000	Beverage and Tobacco Product Mfg.	332900	Other Fabricated Metal Product Mfg.
		312110	Soft Drink and Ice Manufacturing	333000	Machinery Manufacturing
		312120	Breweries	333100	Agricultural, Construction, & Mining Machinery Manufacturing
		312130	Wineries	333200	Industrial Machinery Manufacturing
		312140	Distilleries	333310	Commercial & Service Industry Machinery Manufacturing
		312200	Tobacco Manufacturing	333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg.
		313000	Textile Mills	333510	Metalworking Machinery Manufacturing
		314000	Textile Product Mills	333610	Engine, Turbine, & Power Transmission Equipment Manufacturing
		315000	Apparel Manufacturing	333900	Other General Purpose Machinery Mfg.
		315100	Apparel Knitting Mills	334000	Computer and Electronic Product Mfg.
		315210	Cut and Sew Apparel Contractors	334110	Computer & Peripheral Equipment Mfg.
		315220	Men's & Boys' Cut & Sew Apparel Mfg.	334200	Communications Equipment Manufacturing
		315230	Women's & Girls' Cut & Sew Apparel Mfg.	334310	Audio and Video Equipment Manufacturing
		315290	Other Cut & Sew Apparel Manufacturing	334410	Semiconductor & Other Electronic Component Manufacturing
		315990	Apparel Accessories & Other Apparel Mfg.	334500	Navigation, Measuring, Electromedical, & Control Instruments Manufacturing
		316000	Leather & Allied Product Manufacturing	334610	Manufacturing & Reproducing Magnetic & Optical Media
		316110	Leather & Hide Tanning & Finishing	335000	Electrical Equipment, Appliance, & Component Manufacturing
		316210	Footwear Manufacturing (including rubber & plastic)	335100	Electric Lighting Equipment Manufacturing
		316990	Other Leather & Allied Product Mfg.	335200	Household Appliance Manufacturing
		321000	Wood Product Manufacturing	335310	Electrical Equipment Manufacturing
		321110	Sawmills and Wood Preservation	335900	Other Electrical Equipment & Component Manufacturing
		321210	Veneer, Plywood, & Engineered Wood Product Manufacturing	336000	Transportation Equipment Mfg.
		321900	Other Wood Product Manufacturing	336110	Motor Vehicle Mfg./Auto Light Duty
		322000	Paper Manufacturing	336210	Motor Vehicle Body & Trailer Mfg.
		322100	Pulp, Paper, & Paperboard Mills	336300	Motor Vehicle Parts Manufacturing
		322200	Converted Paper Product Manufacturing	336410	Aerospace Product & Parts Manufacturing
		323100	Printing and Related Support Activities	336510	Railroad Rolling Stock Manufacturing
		323117	Book Printing	336610	Ship and Boat Building
		323119	Other Commercial Printing	336990	Other Transportation Equipment Mfg.
		324000	Petroleum and Coal Products Mfg.	337000	Furniture and Related Product Mfg.
		324110	Petroleum Refineries (including integrated)	339000	Miscellaneous Manufacturing
		324120	Asphalt Paving, Roofing, & Saturated Materials Manufacturing	339110	Medical Equipment & Supplies Mfg. 339900 Other Miscellaneous Manufacturing
		324190	Other Petroleum and Coal Products Mfg.		
		325000	Chemical Manufacturing	Mining (210000)	
		325100	Basic Chemical Manufacturing	211110	Oil and Gas Extraction
		325200	Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing	212110	Coal Mining
		325300	Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing	212200	Metal Ore Mining
		325410	Pharmaceutical & Medicine Manufacturing	212310	Stone Mining and Quarrying
		325500	Paint, Coating, & Adhesive Manufacturing	212320	Sand, Gravel, Clay, & Ceramic and Refractory Minerals Mining & Quarrying
		325600	Soap, Cleaning Compound, & Toilet Preparation Manufacturing		
		325900	Other Chemical Product & Preparation Mfg.		
		326000	Plastics and Rubber Products Mfg.		
		326100	Plastic Product Manufacturing		
		326200	Rubber Product Manufacturing		
		327000	Nonmetallic Mineral Product Mfg.		
		327100	Clay Product & Refractory Manufacturing		

North American Industry Classification System (continued)

<i>Code</i>		<i>Code</i>		<i>Code</i>	
212390	Other Nonmetallic Mineral Mining & Quarrying	541700	Scientific Research & Development Services	443000	Electronics and Appliance Stores
213110	Support Activities for Mining	541800	Advertising and Related Services	443111	Household Appliance Stores
Other Services (810000) (except public administration)		541860	Direct Mail Advertising	443112	Radio, Television, & Other Electronics Stores
	811000 Repair and Maintenance	541900	Other Professional, Scientific, and Technical Services	443120	Computer and Software Stores
	811110 Automotive Mechanical & Electrical Repair & Maintenance	541910	Marketing Research and Public Opinion Polling	443130	Camera and Photographic Supplies Stores
	811120 Automotive Body, Paint, Interior, and Glass Repair	541920	Photographic Services	444100	Building Material & Garden Equipment and Supplies Dealers
	811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	541930	Translation and Interpretation Services	444110	Home Centers
	811210 Electronic & Precision Equipment Repair and Maintenance	541940	Veterinary Services	444120	Paint and Wallpaper Stores
	811310 Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	541990	All Other Professional, Scientific, and Technical Services	444130	Hardware Stores
	811410 Home & Garden Equipment and Appliance Repair & Maintenance	551000	Management of Companies and Enterprises	444190	Other Building Material Dealers
	811420 Reupholstery & Furniture Repair	551111	Offices of Bank Holding Companies	444200	Lawn & Garden Equipment & Supplies Stores
	811430 Footwear & Leather Goods Repair	551112	Office of Other Holding Companies	445000	Food and Beverage Stores
	811490 Other Personal & Household Goods Repair & Maintenance	Public Administration		445100	Grocery Stores
	812000 Personal and Laundry Services	920000	Public Administration	445110	Supermarkets and Other Grocery (except Convenience) Stores
	812111 Barber Shops	921000	Executive, Legislative and Other General Government Support	445120	Convenience Stores
	812112 Beauty Shops	Real Estate and Rental and Leasing (530000)		445200	Specialty Food Store
	812113 Nail Salons	531000	Real Estate	445210	Meat Markets
	812190 Other Personal Care Services (including diet & weight reducing centers)	531110	Lessors of Residential Buildings and Dwellings	445220	Fish and Seafood Markets
	812210 Funeral Homes and Funeral Services	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	445230	Fruit and Vegetable Markets
	812220 Cemeteries and Crematories	531130	Lessors of Miniwarehouses and Self-Storage Units	445291	Baked Goods Stores
	812300 Drycleaning & Laundry Services	531190	Lessors of Other Real Estate Property	445292	Confectionery and Nut Stores
	812310 Coin-Operated Laundries and Drycleaners	531210	Offices of Real Estate Agents & Brokers	445299	All Other Specialty Food Stores
	812320 Drycleaning and Laundry Services (except Coin-Operated)	531310	Real Estate Property Managers	445310	Beer, Wine, and Liquor Stores
	812330 Linen and Uniform Supply	531320	Offices of Real Estate Appraisers	446000	Health and Personal Care Stores
	812910 Pet Care (except Veterinary) Services	531390	Other Activities Related to Real Estate	446110	Pharmacies and Drug Stores
	812920 Photofinishing	532000	Rental and Leasing Services	446120	Cosmetics, Beauty Supplies, & Perfume Stores
	812930 Parking Lots and Garages	532100	Automotive Equipment Rental & Leasing	446130	Optical Goods Stores
	812990 All Other Personal Services	532210	Consumer Electronics & Appliances Rental	446190	Other Health & Personal Care Stores
Professional, Scientific, & Technical Services		532220	Formal Wear and Costume Rental	447100	Gasoline Stations
	541100 Legal Services	532230	Video Tape and Disc Rental	447100	Gasoline Stations (including convenience stores with gas)
	541110 Offices of Lawyers	532290	Other Consumer Goods Rental	448000	Clothing and Clothing Accessories Stores
	541190 Other Legal Services	532291	Home Health Equipment Rental	448110	Men's Clothing Stores
	541200 Accounting, Tax Preparation, Bookkeeping, and Payroll Services	532310	General Rental Centers	448120	Women's Clothing Stores
	541211 Offices of Certified Public Accountants	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing	448130	Children's & Infants' Clothing Stores
	541213 Tax Preparation Services	532420	Office Machinery and Equipment Rental and Leasing	448140	Family Clothing Stores
	541214 Payroll Services	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	448150	Clothing Accessories Stores
	541219 Other Accounting Services	Religious, Grantmaking, Civic, Professional and Similar Organizations		448190	Other Clothing Stores
	541300 Architectural, Engineering, and Related Services	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	448210	Shoe Stores
	541310 Architectural Services	Retail Trade		448310	Jewelry Stores
	541320 Landscape Architectural Services	441000	Motor Vehicle and Parts Dealers	448320	Luggage & Leather Goods Stores
	541330 Engineering Services	441110	New Car Dealers	451000	Sporting Goods, Hobby, Book, and Music Stores
	541340 Drafting Services	441120	Used Car Dealers	451110	Sporting Goods Stores
	541350 Building Inspection Services	441210	Recreational Vehicle Dealers	451120	Hobby, Toy, and Game Stores
	541360 Geophysical Surveying & Mapping Services	441221	Motorcycle Dealers	451130	Sewing, Needlework, & Piece Goods Stores
	541370 Surveying & Mapping (except Geophysical) Services	441222	Boat Dealers	451140	Musical Instrument & Supplies Stores
	541380 Testing Laboratories	441229	All Other Motor Vehicle Dealers	451211	Book Stores
	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)	441300	Automotive Parts, Accessories, & Tire Stores	451212	News Dealers and Newsstands
	541500 Computer Systems Design & Related Services	442000	Furniture & Home Furnishings Stores	451220	Prerecorded Tape, Compact Disc, and Record Stores
	541511 Custom Computer Programming Services	442110	Furniture Stores	452000	General Merchandise Stores
	541512 Computer Systems Design Services	442210	Floor Covering Stores	452110	Department Stores
	541513 Computer Facilities Management Services	442291	Window Treatment Stores	452900	Other General Merchandise Stores
	541519 Other Computer Related Services	442299	All Other Home Furnishings Stores	453000	Miscellaneous Store Retailers
	541600 Management, Scientific, & Technical Consulting Services			453110	Florists
	541610 Management Consulting Services			453210	Office Supplies & Stationery Stores
				453220	Gift, Novelty, and Souvenir Stores
				453310	Used Merchandise Stores
				453910	Pet and Pet Supplies Stores
				453920	Art Dealers
				453930	Manufactured (Mobile) Home Dealers
				453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)
				454000	Nonstore Retailers
				454110	Electronic Shopping & Mail-Order Houses
				454210	Vending Machine Operators
				454311	Heating Oil Dealers
				454312	Liquefied Petroleum Gas (Bottled Gas) Dealers

North American Industry Classification System (continued)

<i>Code</i>		<i>Code</i>	
454319	Other Fuel Dealers	421800	Machinery, Equipment, & Supplies
454390	Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)		Wholesalers
Transportation and Warehousing		421910	Sporting & Recreational Goods & Supplies Wholesalers
481000	Air Transportation	421920	Toy & Hobby Goods & Supplies Wholesalers
482110	Rail Transportation	421930	Recyclable Material Wholesalers
483000	Water Transportation	421940	Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
484000	Truck Transportation	421990	Other Miscellaneous Durable Goods Wholesalers
484110	General Freight Trucking, Local	422000	Wholesale Trade, Nondurable Goods
484120	General Freight Trucking, Long-distance	422100	Paper & Paper Product Wholesalers
484200	Specialized Freight Trucking	422210	Drugs and Druggists' Sundries Wholesalers
485000	Transit and Ground Passenger Transportation	422300	Apparel, Piece Goods, & Notions Wholesalers
485110	Urban Transit Systems	422400	Grocery & Related Product Wholesalers
485210	Interurban & Rural Bus Transportation	422500	Farm Product Raw Material Wholesalers
485310	Taxi Service	422600	Chemical and Allied Products Wholesalers
485320	Limousine Service	422700	Petroleum and Petroleum Products Wholesalers
485410	School & Employee Bus Transportation	422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
485510	Charter Bus Industry	422910	Farm Supplies Wholesalers
485990	Other Transit & Ground Passenger Transportation	422920	Book, Periodical, and Newspaper Wholesalers
486000	Pipeline Transportation	422930	Flower, Nursery Stock, & Florists' Supplies Wholesalers
487000	Scenic and Sightseeing Transportation	422940	Tobacco & Tobacco Product Wholesalers
488000	Support Activities for Transportation	422950	Paint, Varnish, & Supplies Wholesalers
488100	Support Activities for Air Transportation	422990	Other Miscellaneous Nondurable Goods Wholesalers
488210	Support Activities for Rail Transportation		
488300	Support Activities for Water Transportation		
488410	Motor Vehicle Towing		
488490	Other Support Activities for Road Transportation		
488510	Freight Transportation Arrangement		
488990	Other Support Activities for Transportation		
492000	Couriers and Messengers		
492110	Couriers		
492210	Local Messengers and Local Delivery		
493000	Warehousing and Storage		
493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)		
Utilities			
221000	Utilities		
221100	Electric Power Generation, Transission & Distribution		
221210	Natural Gas Distribution		
221300	Water, Sewage & Other Systems		
Unrelated Business Activities			
900000	Unrelated Debt-financed Activities - other than rental or real estate		
900001	Investment Activies by section 501(c) (7), (9), or (17) organizations		
900002	Rental of Personal Property		
900003	Passive Income Activities with Controlled Organizations		
900004	Exploited Exempt Activities		
Wholesale Trade			
421000	Wholesale Trade, Durable Goods		
421100	Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales		
421200	Furniture & Home Furnishing Wholesalers		
421300	Lumber & Other Construction Materials Wholesalers		
421400	Professional & Commercial Equipment & Supplies Wholesalers		
421500	Metal & Mineral (except Petroleum) Wholesalers		
421600	Electrical Goods Wholesalers		
421700	Hardware, and Plumbing & Heating Equip- ment & Supplies Wholesalers		
		999999	Unclassified Establishments (unable to classify)

**Form MF-102**SF# 46845
(R2/05-07)**Bond Number** _____**Gasoline Distributor's License Bond**Surety bond given by _____ of _____
Name of Principal *Street Address*_____ City-Town of _____
*Name of City or Town*County of _____, and State of _____, as principal, and
Name of County *Name of State*_____ of _____
Name of Surety *Street Address*_____, as surety, to the State of Indiana in the sum of
City *State* *Zip Code*_____ Thousand Dollars, for the payment of which, we bind ourselves, our heirs,
executors, administrators and assigns.The above principal, _____, has applied for, and,
Name of Principal

subject to the execution of a bond as provided by law, has obtained a Gasoline Distributor's License to engage in a business as defined under Indiana Code 6-6-1.1 entitled "Gasoline Tax Law", and all acts and regulations amendatory thereof and supplemental thereto, now in force or which may hereafter be enacted, imposing certain duties, obligations and liabilities upon said principal, the provisions of which act and all acts amendatory thereof and supplemental thereto being by reference made a part hereof.

If the above principal, _____, shall pay all license
Name

taxes, penalties and interest and do, pay and perform all and singular the duties, obligations and liabilities imposed upon him by virtue of the aforesaid acts in the manner and at the times provided therein, then this obligation is void; otherwise it remains in full force and effect.

If the surety shall so elect, this bond may be cancelled by giving sixty (60) days' written notice of such cancellation to the principal and a like sixty (60) days' written notice to the Indiana Department of Revenue, hereinafter referred to as the Department. Cancellation shall become effective at the expiration of sixty (60) days from the Department's receipt of written notice, as provided by law, unless a new bond is filed by such principal and approved by the Department prior to such time, in which event such cancellation shall be effective from the date of the approval of such new bond. Notice of cancellation shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when the cancellation shall become effective, but the surety shall continue to be liable under all of the provisions of this bond for all acts and omissions of such principal occurring prior to the such cancellation to the same extent as if such notice of cancellation had not been given. The principal binds himself, his successors and assigns, upon receipt of such notice and within said period of sixty (60) days, to prepare and file with the Department a new bond to the satisfaction and approval of said Department, in the sum required by the Department with surety to be approved by said Department.

This bond may be cancelled by the principal, by filing a new bond with the Department, and giving written notice of such cancellation to the surety. Such cancellation shall be effective when the replacement bond is received by the Department; but shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when such cancellation shall become effective. The surety shall continue to be liable under all of the provisions of this bond for all acts or omissions of the principal occurring prior to the time the cancellation shall become effective, to the same extent as if no notice of cancellation shall have been given.

Any show of leniency by the Department toward said principal in the enforcement of any of the provisions of the Indiana Gasoline Tax Law or the making of any special arrangements between the Department and the principal herein with regard to any delinquency in the payment of any amounts due for which such surety is liable as such under the provisions hereof, shall not in any manner release said surety hereunder or reduce or affect its liability, but such liability as surety shall continue as fully and to the same extent and effect as if such leniency had not been shown and such arrangements had not been made.

This bond is a continuing bond and shall continue in full force and effect from its effective date, _____, 20____, until cancelled by agreement of the parties in the manner herein set out, or the filing of a new bond as required by the Indiana State Gasoline tax Law.

IN WITNESS WHEREOF, we have hereunto set our hand and seal this _____ day of _____, 20_____.

Attest	By _____ <i>Principal</i>

	<i>Owner or President</i>
_____	By _____
<i>Secretary of Corporation</i>	<i>Surety</i>

	<i>President</i>
STATE OF _____	_____
_____ COUNTY	<i>Indiana Resident Agent</i>

SS: }

Before me, the undersigned, a Notary Public within and for the County and State aforesaid, this _____ day of _____, 20____, personally appeared

(Principal)

and acknowledged the execution of the foregoing bond.

Witness my hand and seal this date. _____
Notary Public

My commission expires _____

For Department Use Only

License Number _____

	Supplier	Permissive Supplier	Terminal Operator	Transporter	Exporter	Eligible Purchaser	Importer
Bond Amount							

Bond Number _____



Form SF-2

SF# 46841
(R2/05-07)

Special Fuel License Bond

Surety bond given by _____ of _____
Name of Principal *Street Address*

_____ City-Town of _____
Name of City or Town

County of _____, and State of _____, as principal, and
Name of County *Name of State*

_____ of _____
Name of Surety *Street Address*

_____, as surety, to the State of Indiana in the sum of
City *State* *Zip Code*

_____ Dollars, for the payment of which, we bind ourselves, our heirs,

executors, administrators and assigns.

The above principal, _____, has applied for, and,
Name of Principal

subject to the execution of a bond as provided by law, has obtained a _____
License Type

license(s) to engage in a business as defined under Indiana Code 6-6-2.5 entitled "Special Fuel Tax Law", and all acts and regulations amendatory thereof and supplemental thereto, now in force or which may hereafter be enacted, imposing certain duties, obligations and liabilities upon said principal, the provisions of which act and all acts amendatory thereof and supplemental thereto being by reference made a part hereof.

If the above principal, _____, shall pay all license
Name

fees, license taxes, penalties and interest and do, pay and perform all and singular the duties, obligations and liabilities imposed upon him by virtue of the aforesaid acts in the manner and at the times provided therein, then this obligation is void; otherwise it remains in full force and effect.

If the surety shall so elect, this bond may be cancelled by giving sixty (60) days' written notice of such cancellation to the principal and a like sixty (60) days' written notice to the Indiana Department of Revenue, hereinafter referred to as the Department. Cancellation shall become effective at the expiration of sixty (60) days from the Department's receipt of written notice, as provided by law, unless a new bond is filed by such principal and approved by the Department prior to such time, in which event such cancellation shall be effective from the date of the approval of such new bond. Notice of cancellation shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when the cancellation shall become effective, but the surety shall continue to be liable under all of the provisions of this bond for all acts and omissions of such principal occurring prior to the cancellation to the same extent as if such notice of cancellation had not been given. The principal binds himself, his successors and assigns, upon receipt of such notice and within said period of sixty (60) days, to prepare and file with the Department a new bond to the satisfaction and approval of said Department, in the sum required by the Department with surety to be approved by said Department.

This bond may be cancelled by the principal, by filing a new bond with the Department, and giving written notice of such cancellation to the Surety. Such cancellation shall be effective when the replacement bond is received by the Department; but shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when such cancellation shall become effective. The surety shall continue to be liable under all of the provisions of this bond for all acts or omissions of the principal occurring prior to the time the cancellation shall become effective, to the same extent as if no notice of cancellation shall have been given.

Any show of leniency by the Department toward said principal in the enforcement of any of the provisions of the special Fuel Tax Law or the making of any special arrangements between the Department and the principal herein with regard to any delinquency in the payment of any amounts due for which such surety is liable as such under the provisions hereof, shall not in any manner release said surety hereunder or reduce or affect its liability, but such liability as surety shall continue as fully and to the same extent and effect as if such leniency had not been shown and such arrangements had not been made.

This bond is a continuing bond and shall continue in full force and effect from its effective date, _____, 20____, until cancelled by agreement of the parties in the manner herein set out, or the filing of a new bond as required by the Indiana State Gross Retail and Tax Law.

IN WITNESS WHEREOF, we have hereunto set our hand and seal this _____ day of _____, 20____.

Attest

_____	Principal
By _____	Owner or President
_____	Surety
Secretary of Corporation	By _____
	President

	Indiana Resident Agent

STATE OF _____ }
_____ COUNTY } ss:

Before me, the undersigned, a Notary Public within and for the County and State aforesaid, this _____ day of _____, 20____, personally appeared

(Principal)

and acknowledged the execution of the foregoing bond.

Witness my hand and seal this date. _____
Notary Public

My commission expires _____



MF-134

SF# 46843
(R2/05-07)

INDIANA DEPARTMENT OF REVENUE

Cash Bond Form

Cash Bond Number _____

Gasoline

☐ \$ _____
Applicant's Money Held in Escrow

Special Fuel

☐ \$ _____
Applicant's Money Held in Escrow

License Number

GASOLINE / SPECIAL FUEL CASH BOND

KNOW ALL MEN BY THESE PRESENTS:

Cash bond given by _____ of
(Name of Principal - Surety)

_____ to the State of
(Street Address, City, County, State, Zip Code)

Indiana in the sum of _____ Dollars, for the payment of
which we bind ourselves, our heirs, executors, administrators and assigns.

The above Principal-Surety, _____,
(Name of Principal - Surety)

has applied for, and, subject to the approval of this cash bond as provided by law, has obtained a gasoline and/or special fuel license(s) to engage in business as defined by both Indiana Code 6-6-1.1 et. seq. and Indiana Code 6-6-2.5 et. seq. all related acts and regulations. Thus, if the Principal - Surety becomes duly licensed and does comply with all provisions of Indiana Code 6-6-1.1 et. seq. and Indiana Code 6-6-2.5 et. seq. and all related acts and regulations and does satisfy all taxes, penalties, and forfeitures prescribed pursuant to Indiana Code 6-6-1.1 and Indiana Code 6-6-2.5 et. seq. , and all related acts and regulations, then this obligation shall be null and void; otherwise, it shall be and remain in full force and effect.

This instrument is in full force and effect from its effective date, _____ ,
20____, and shall not expire until cancelled as provided by this instrument. Cancellation may be effected by any party to this instrument by giving the other parties sixty (60) days written notice, as provided by law. Notice of cancellation shall not affect liabilities of the Principal - Surety for its own acts or omissions prior to the effective date of the cancellation. This bond shall remain in full force and effect for all liabilities which occurred before and including the effective date of the cancellation and for a period of three (3) years and one (1) day after the expiration of the bond as provided by this instrument, unless written notice is issued by the Administrator to the effect that all obligations due the State of Indiana have been paid.

Any show of leniency by the Indiana Department of Revenue or those acting in its behalf toward the Principal - Surety in the enforcement of Indiana Code 6-6-1.1 et.seq and 6-6-2.5 et.seq. or Indiana Code 6-8.1 et. seq. with regard to any delinquency in payment due for which this instrument indemnifies shall not reduce or release the obligations incurred by this instrument in any manner. Rather, this instrument shall continue in full force and effect as if such leniency had not been shown or if such arrangements had not been made.

IN WITNESS WHEREOF, we have hereunto set our hand and seal this _____

day of _____, 20 _____.

Principal - Surety

By _____
Owner or President

Attest:

Secretary of Corporation

STATE OF _____

_____ COUNTY

Before me, the undersigned, a Notary Public within and for the County and State aforesaid, this _____

day of _____, 20 _____, personally appeared by _____
Owner or President

and acknowledged the execution of the foregoing bond.

Witness my hand and seal this date. _____
Notary Public

My commission expires _____.

Fuel & Environmental Tax Section

Instructions for Completing Form MF-134

To post a cash bond with the Fuel & Environmental Tax Section, you must complete the enclosed cash bond form and submit it with a money order or cashier's check made payable to the Indiana Department of Revenue for the amount of the bond. In lieu of obtaining a money order or cashier's check, you may choose to submit the bond amount in cash with a properly completed cash bond form. Because the Department does not accept cash sent by mail, the Department will reject all cash payments which are not submitted in person. Also, personal checks will not be accepted.

When completing the bond form, all blanks must be completed, and your signature must be notarized. If the bond form is submitted after the date the license being requested becomes effective, the effective date of the bond must be retroactive to the effective date of the license.

Upon receipt of the bond, the bond amount will be held in escrow and will not expire until the bond is cancelled. After the cancellation date, the bond will remain in effect for a period of three years and one day after the expiration date unless you are notified in writing by the administrator of the Fuel & Environmental Tax Section that all obligations due to the State of Indiana have been paid following an audit. After the bond is released, the bond amount will be returned to you.

If you have any questions, please contact our office at (317) 615-2625.



MF-135

SF# 49169
(R2/05-07)

INDIANA DEPARTMENT OF REVENUE

Letter of Credit

Applicant's Name

Applicant's License Account Number

Prepaid/Gasoline/Special Fuel Irrevocable Standby Letter Of Credit # _____

Issuing Bank Name

Address

Bank FEIN#

(_____) _____
Phone Number

Effective Date

Expiration Date

We, _____, hereby issue an IRREVOCABLE STANDBY LETTER OF CREDIT for the
Issuing Bank

name of _____, in the amount
Applicant's Name and Address

of \$ _____ (_____ Thousand and no/100 Dollars) which is available

by the Indiana Department of Revenue draft drawn at sight of _____ bearing the clause
Issuing Bank Name

"drawn under _____ Letter Credit for _____"
Issuing Bank Name Applicant's Name

accompanied by this Letter of Credit and the following:

Statement purportedly signed by an officer of the Indiana Department of Revenue certifying that _____

has been served a pre-warrant notice covering nonpayment of _____ taxes pursuant to _____ plus all
Type of Tax Indiana Code Reference
applicable penalties and interest due the Indiana Department of Revenue and has failed to provide an acceptable explanation within the
time period for such protests or payment of tax.

A copy of the pre-warrant notice which bears the expiration date of at least five (5) days prior to the date of the draft.

Drawings may be made up to an aggregate amount but not to exceed _____.
Amount of Letter of Credit

Unless the Indiana Department of Revenue, Fuel Tax Section is notified in writing to the contrary by _____, Issuing Bank Name
this Letter of Credit, the expiration date, and any future expiration dates shall automatically renew each year for additional periods of
one (1) year. If _____ elects not to renew this Letter of Credit and the expiration date thereof (or any
subsequent renewal or extension hereof), _____ shall notify the Indiana Department of Revenue, Fuel Tax
Section in writing by certified mail, at least one hundred eighty (180) days prior to stated expiration date of the bank's election in that
regard, in which event, the Indiana Department of Revenue, Fuel Tax Section shall have the right thereafter until the stated expiration
date to draw upon _____ in the manner above provided.
Issuing Bank Name

_____ engages with the Indiana Department of Revenue, Fuel Tax Section, that all drafts
Issuing Bank Name
drawn under and in compliance with the terms of this letter of Credit will be duly honored upon delivery of documents as specified if
presented at _____ on or before _____.
Issuing Bank Address Expiration Date

Except so far as otherwise stated, this credit is subject to the Customs and Practice for Documentary Credits (2007 Revision), International
Chamber of Commerce Publication No. 600.

IN WITNESS WHEREOF, we have hereunto set our hand and seal this _____ day of _____, 20_____

Issuing Bank

By: _____

Officer of Bank

Title: _____

STATE OF _____

COUNTY _____

Before me, the undersigned, a Notary Public within and for the County and State aforesaid, this _____ day of _____, 20_____
personally appeared _____ and acknowledged the execution of the foregoing Letter of Credit.
Officer of Bank

Witness my hand and seal this date _____
Notary Public

My Commission Expires _____

**Form MF-202**SF# 50224
(R2/05-07)

INDIANA DEPARTMENT OF REVENUE

Bond Number _____**Oil Inspection Bond**

Surety bond given by _____ of _____
Name of Principal *Street Address*
City-Town of _____ County of _____, and State of _____, as
Name of City or Town *Name of County* *Name of State*
principal, and _____ of _____,
Name of Surety *Street Address*
_____ as surety, to the State of Indiana in the sum of
City *State* *Zip Code*
_____ Thousand Dollars, for the payment of which, we bind ourselves, our heirs, ex-
ecutors, administrators and assigns.

The above principal, _____, has applied for,
Name of Principal
and, subject to the execution of a bond as provided by law, has obtained authorization to receive kerosene as defined in Indiana Code 16-44-2-18 known as the Oil Inspection Law, and all acts and regulations amendatory thereof and supplemental thereto, now in force or which may hereafter be enacted, imposing certain duties, obligations and liabilities upon said principal, the provisions of which act and all acts amendatory thereof and supplemental thereto being by reference made a part hereof.

If the above principal, _____, shall pay all license
Name
taxes, penalties and interest and do, pay and perform all and singular the duties, obligations and liabilities imposed upon him by virtue of the aforesaid acts in the manner and at the times provided therein, then this obligation is void; otherwise it remains in full force and effect.

If the surety shall so elect, this bond may be cancelled by giving sixty (60) days' written notice of such cancellation to the principal and a like sixty (60) days' written notice to the Indiana Department of Revenue, hereinafter referred to as the Department. Cancellation shall become effective at the expiration of sixty (60) days from the Department's receipt of written notice, as provided by law, unless a new bond is filed by such principal and approved by the Department prior to such time, in which event such cancellation shall be effective from the date of the approval of such new bond. Notice of cancellation shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when the cancellation shall become effective, but the surety shall continue to be liable under all of the provisions of this bond for all acts and omissions of such principal occurring prior to the such cancellation to the same extent as if such notice of cancellation had not been given. The principal binds himself, his successors and assigns, upon receipt of such notice and within said period of sixty (60) days, to prepare and file with the Department a new bond to the satisfaction and approval of said Department, in the sum required by the Department with surety to be approved by said Department.

This bond may be cancelled by the principal, by filing a new bond with the Department, and giving written notice of such cancellation to the Surety. Such cancellation shall be effective when the replacement bond is received by the Department; but shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when such cancellation shall become effective. The surety shall continue to be liable under all of the provisions of this bond for all acts or omissions of the principal occurring prior to the time the cancellation shall become effective, to the same extent as if no notice of cancellation shall have been given.

Any show of leniency by the Department toward said principal in the enforcement of any of the provisions of the Indiana Oil Inspection Law or the making of any special arrangements between the Department and the principal herein with regard to any delinquency in the payment of any amounts due for which such surety is liable as such under the provisions hereof, shall not in any manner release said surety hereunder or reduce or affect its liability, but such liability as surety shall continue as fully and to the same extent and effect as if such leniency had not been shown and such arrangements had not been made.

This bond is a continuing bond and shall continue in full force and effect from its effective date, _____, 20____, until cancelled by agreement of the parties in the manner herein set out, or the filing of a new bond as required by the Indiana Oil Inspection Law.

IN WITNESS WHEREOF, we have hereunto set our hand and seal this _____ day of _____, 20____.

Attest

By

Principal

Owner or President

Secretary of Corporation

By

Surety

President

STATE OF _____

COUNTY

SS:

Indiana Resident Agent

Before me, the undersigned, a Notary Public within and for the County and State aforesaid, this _____ day of _____, 20____, personally appeared

(Principal)

and acknowledged the execution of the foregoing bond.

Witness my hand and seal this date. _____

Notary Public

My commission expires _____

**MF-627**SF# 49115
(R2/05-07)

Indiana Department of Revenue
Cancellation of License

Company Name:		
DBA Name:		
Address:		
City:	State:	Zip Code:

Please provide a license number for all license types you wish to cancel:

1. Effective Date of Cancellation: _____
2. Gasoline Distributor's License Number: _____
3. Oil Inspection Distributor's License Number: _____
4. Aviation Fuel Dealer's Number: _____
5. Marina Fuel Dealer's Number: _____
6. Special Fuel Importer's License Number: _____
7. Special Fuel Transporter's License Number: _____
8. Special Fuel Exporter's License Number: _____
9. Special Fuel Supplier's License Number: _____
10. Special Fuel Permissive Supplier's License Number: _____
11. Special Fuel Terminal Operator's License Number: _____
12. Special Fuel Blender's License Number: _____
13. Special Fuel Dyed User's License Number: _____
14. Special Fuel Eligible Purchaser's License Number: _____
15. Petroleum Severance License Number: _____
16. Indiana Prepaid Number: _____

Signature:	Typed or Printed Name:	Title:
TID:	Date Signed:	Telephone Number: ()

**MF-629**SF# 49089
(10-03)**Indiana Department of Revenue
Change of Name/Address Form****Do not** use this form to report changes in ownership.

Check all that apply:

☐ Name Change☐ Address Change**Previous Name and/or Address**

Taxpayer Name:		
DBA Name:		
Address:		
City:	State:	Zip Code:

New Name and/or Address

Taxpayer Name:		
DBA Name:		
Address:		
City:	State:	Zip Code:

Please provide all license numbers to which the above change applies:

1. TID: _____
2. Special Fuel License Number: _____
3. Gasoline Distributor's License Number: _____
4. Indiana Prepaid Sales Tax License Number: _____

Signature:	Typed or Printed Name:	Title:
TID:	Date Signed:	Telephone Number: ()

Glossary

Blender - (6-6-2.5-2) Person who engages in the process of blending. Mixing of one or more petroleum products.

Book Transfer - Transfer of a product within the terminal before removal across the rack.

Bulk Plant - Means special fuel storage facility, other than a terminal, that is primarily used for redistribution of fuel by motor vehicle with a capacity of not more than 5,400 gallons.

Destination - Point where the fuel is to be placed into storage facilities for consumption or resale.

Diversion - All special fuel transported in a motor vehicle with a capacity of more than 5,400 gallons. A shipping paper/bill of lading stating name of purchaser, type of fuel, total gallons, origin state and destination state, anytime an incorrect shipping paper has been issued or fuel is diverted to another state.

Diversion Number - The diversion to be reported by the company diverting the fuel. The diversion number must be obtained before the diversion occurs. Contact fueltrac3 at www.fueltrac.us to obtain the diversion number.

Eligible Purchaser - One who is in good standing with the department and is authorized to make the election to defer paying the special tax to the supplier until the due date of the supplier's return.

Export - When the seller delivers fuel out-of-state, or when delivered by or for the purchaser.

Exporter - Means any person, other than a supplier, who purchases special fuel in Indiana for the purpose of transporting or delivering to another state.

Heating Oil - Special fuel that is burned in a boiler, furnace, or stove for heating or industrial purposes.

Import - When fuel is delivered into Indiana from out-of-state by or for the seller or the purchaser.

Import Verification Number - (IVP) A number assigned by the department with respect to a single transport truck delivery into Indiana from another state upon request for an assigned number by a licensed importer or transporter carrying undyed or unmarked special fuel, or both, into Indiana for the account of a licensed importer.

Invoiced Gallons - Gallons accurately billed on an invoice on payment to a supplier.

Mode - Method of transporting special fuel (T=Truck, R=Rail, PL=Pipeline, and S=Ship.)

Motor Vehicle - A vehicle designed principally for road use and that is propelled by an internal combustion engine or motor.

Glossary

Permissive Supplier - Any person who does not meet the geographic jurisdictional connections to Indiana required of a supplier, but who holds an inventory position in a federally qualified terminal located outside of Indiana and who is registered under Section 4101 of the Internal Revenue code.

Person - A natural person, a partnership, a firm, an association, a corporation, a representative appointed by a court, the state, or any other entity, group or syndicate.

Rack - A dock, a platform, or an open bay with a series of metered pipes and hoses for delivering special fuel from a refinery or terminal into a motor vehicle, rail car, or marine vessel.

Received - The removal from any refinery or terminal in Indiana, or the entry into Indiana of any special fuel for consumption, use, sale or warehousing except for transfer in bulk into or within a terminal in Indiana between registered suppliers.

Retailer - The person that is in the business of selling or distributing special fuel to the end user.

Supplier - A person that imports or acquires special fuel by pipeline or marine vessel into a terminal or that imports special fuel into Indiana from a foreign country, or that produces, manufactures or refines special fuel within Indiana or that owns special fuel in the pipeline and terminal distribution system in Indiana and registered under Section 4101 of the Internal Revenue Code.

Terminal - Fuel storage and distribution facility that is supplied by pipeline or marine vessel, and from which special fuel may be removed at a rack and that is registered as a qualified terminal by the Internal Revenue Service.

Terminal Operator - The person who by ownership or contractual agreement is charged with the responsibility and physical control over the operation of the terminal.

Transporter - The person and its agent, including the driver, that transports special fuel.

Transmix - Fuel used as a buffer between two different products in a pipeline shipment, or a mix of two different products within a refinery or terminal that results in an off-grade mixture.

Wholesaler - A person that acquires special fuel from a supplier or from another wholesaler for subsequent resale to a retail establishment or bulk end user by tank cars, motor vehicles, or both.